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GOVERNMENT OF CANADA

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THE CONTROL AND SALE OF
ALCOHOLIC BEVERAGES
IN CANADA
1950



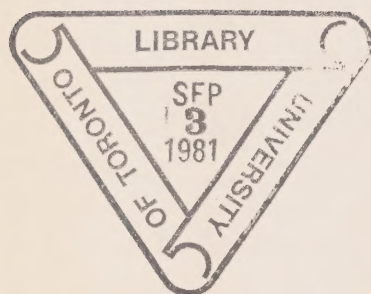
UNIVERSITY OF TORONTO
DEPT. OF POLITICAL ECONOMY

THE CONTROL AND SALE OF
ALCOHOLIC BEVERAGES
IN CANADA
1950



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

The historical review and the summary of the provincial Liquor Control Acts and Regulations which appeared in previ-

ous issues of this Bulletin are omitted herein. There were no significant changes in the Regulations during 1949.

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
PRINCE EDWARD ISLAND¹:					
15 months ended March 31..... 1944	796,122	80	201,507	—	201,507
Year ended March 31..... 1945	713,073	82	174,975	—	174,975
1946	1,188,855	115	329,708	—	329,708
1947	1,882,337	267	529,698	—	529,698
1948	1,847,052	234	522,067	—	522,067
1949	1,919,838	159	550,720	—	550,720
NOVA SCOTIA:					
August 18-September 30..... 1930	621,588	7,168	23,151	22,267	45,418
Year ended September 30..... 1931	4,958,232	38,737	728,941	23,870	752,811
1932	3,767,109	55,213	492,701	32,292	524,993
1933	2,808,728	8,392	286,681	24,580	311,261
1934	2,918,612	8,419	369,343	25,007	394,350
14 months ended November 30 1935	3,806,835	9,025	671,385	25,858 ²	697,243
Year ended November 30..... 1936	3,831,691	9,314	970,693	25,394 ³	996,087
1937	4,648,423	48,916	1,285,909	28,085	1,313,994
1938	4,684,901	58,959	1,337,458	28,356	1,365,814
1939	5,483,433	63,061	1,691,706	26,719	1,718,425
1940	8,458,175	109,832	2,256,573	27,656	2,284,229
1941	11,449,300	171,902	3,324,227	34,008	3,358,235
1942	15,136,831	241,989	4,843,926	41,439	4,885,365
1943	15,324,148	118,988	5,496,386	116,981	5,613,367
1944	17,799,417	56,514	6,546,855	191,226	6,738,081
1945	19,133,013	92,017	7,223,411	205,500	7,428,911
1946	23,316,246	63,525	8,888,902	131,763	9,020,665
1947	21,950,605	60,211	8,152,820	92,867	8,245,687
1948	21,460,586	55,853	8,072,746	80,798	8,153,544
1949	22,274,322	149,618	8,081,131	72,983	8,154,114
NEW BRUNSWICK:					
Year ended October 31..... 1928	3,562,367	26,173	1,042,923	—	1,042,923
1929	4,511,365	32,954	1,522,497	—	1,522,497
1930	4,809,734	36,160	1,544,303	—	1,544,303
1931	3,783,800	28,145	1,220,065	—	1,220,065
1932	2,794,171	31,168	861,540	—	861,540
1933	2,176,599	25,363	545,253	—	545,253
1934	2,296,139	18,232	557,573	—	557,573
1935	2,375,961	17,756	600,762	—	600,762
1936	2,695,859	19,823	782,742	—	782,742
1937	3,535,101	19,957	1,104,717	—	1,104,717
1938	3,525,215	24,933	1,153,763	—	1,153,763
1939	3,714,749	21,098	1,275,799	—	1,275,799
1940	5,209,122	21,729	1,655,739	—	1,655,739
1941	6,627,025	21,078	2,220,308	—	2,220,308
1942	8,070,651	34,789	2,950,957	—	2,950,957
1943	8,428,990	81,090	3,054,932	—	3,054,932
1944	9,463,966	126,691	3,497,089	—	3,497,089
1945	10,920,973	152,706	4,247,301	—	4,247,301
1946	16,628,760	115,608	6,890,562	—	6,890,562
1947	17,199,433	33,022	6,879,632	—	6,879,632
1948	16,661,291	37,840	6,606,291	—	6,606,291
1949	15,728,892	44,149	6,483,537	—	6,483,537

1. Source: Prince Edward Island Public Accounts, Trading and Profit and Loss Statements of Wholesale Liquor Vendor, 1944-48 and of Prince Edward Island Temperance Commission, 1949. The Prince Edward Island Temperance Act became effective July 1, 1948. Prior to this date the sale of alcoholic beverages was prohibited except for medicinal purposes.

2. Twelve months ended September 30, 1935.

3. Fourteen months ended November 30, 1936.

Note re Newfoundland: Newfoundland was not a province in the period covered by this Table. It may be noted, however, that sales of alcoholic beverages by the Newfoundland Board of Liquor Control, during the year ended March 31, 1949 amounted to \$4,027,246. Net profit during the same period was \$1,481,091.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control — Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
QUEBEC:					
Year ended April 30				—	
1922	15,212,801	1,175,909	4,035,919	—	4,035,919
1923	19,698,773	1,236,498	4,564,756	—	4,564,756
1924	19,812,781	1,337,273	5,754,370	—	5,754,370
1925	17,887,588	1,327,516	5,462,181	—	5,462,181
1926	19,018,299	1,375,155	5,796,490	—	5,796,490
1927	22,425,136	1,484,087	6,778,001	—	6,778,001
1928	24,229,624	1,451,840	7,609,689	—	7,609,689
1929	27,007,430	1,644,515	9,688,268	—	9,688,268
1930	27,539,966	1,611,321	10,080,613	—	10,080,613
1931	22,711,639	1,500,758	8,262,187	—	8,262,187
1932	17,979,782	1,372,653	6,056,331	—	6,056,331
1933	12,702,927	1,217,251	5,444,770	—	5,444,770
1934	11,370,603	1,236,138	3,939,536	—	3,939,536
1935	11,688,510	1,677,330	5,209,100	—	5,209,100
1936	12,698,163	1,764,770	4,868,400	—	4,868,400
1937	14,693,171	1,796,415	5,487,018	—	5,487,018
1938	17,027,104	1,949,063	6,221,814	—	6,221,814
1939	17,292,954	1,899,616	6,470,864	—	6,470,864
1940	17,991,145	2,206,936	7,572,121	—	7,572,121
11 months ended March 31.....				—	
1941	19,583,890	2,274,884	7,270,810	—	7,270,810
Year ended March 31.....				—	
1942	24,645,117	2,988,179	9,474,417	—	9,474,417
1943	34,213,789	3,335,081	12,332,540	—	12,332,540
1944	36,562,856	3,087,206	14,034,564	—	14,034,564
1945	43,610,465	3,533,875	17,120,638	—	17,120,638
1946	50,233,863	6,900,971	23,095,957	—	23,095,957
1947	60,987,765	7,545,607	29,715,051	—	29,715,051
1948	56,163,127	8,322,744	28,073,133	—	28,073,133
1949	53,077,824	9,260,071	27,457,579	—	27,457,579

Note: In addition to the sales of spirits and wines from the Liquor Commission stores, as shown above, were sales of beer as follows:

		Beer Manufactured and Sold in Quebec	Beer Imported from Other Provinces
		\$	\$
Fiscal Year ended April 30			
1922		15,050,819	467,135
1923		13,369,885	393,742
1924		14,639,650	327,690
1925		14,467,494	390,966
1926		16,834,384	587,462
1927		18,743,163	682,674
1928		19,841,455	777,905
1929		21,202,393	938,643
1930		21,653,875	1,097,874
1931		20,934,014	1,024,311
1932		18,377,182	1,149,008
1933		14,176,446	1,090,417
1934		13,129,808	1,010,946
1935		13,603,405	963,284
1936		13,447,882	1,055,081
1937		14,002,742	1,242,130
1938		16,019,116	1,578,668
1939		15,462,175	1,541,834
1940		15,517,627	1,412,787
Fiscal Year ended March 31.....			
1941 ¹		17,114,364	1,663,556
1942		22,241,830	2,062,061
1943		27,603,117	2,470,760
1944		26,164,207	2,501,563
1945		29,295,719	2,839,683
1946		34,734,066	3,290,743
1947		37,788,972	4,091,412
1948		43,809,485	6,550,028
1949		50,105,218	8,890,774

1. 11 months.

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control — Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
ONTARIO:					
June 1-October 31..... 1927	17,533,659	272,165	2,804,760	513,390	3,318,150
1928	48,995,591	835,692	7,828,088	881,472	8,709,560
1929	55,360,570	948,833	9,661,449	989,457	10,650,906
1930	52,283,002	1,016,707	9,315,967	962,659	10,278,626
1931	45,835,708	953,777	8,491,653	859,517	9,351,170
1932	36,099,562	864,357	6,632,420	646,639	7,279,059
1933	30,143,247	714,761	5,423,622	482,736	5,906,358
1934	27,752,675	1,583,553	5,943,803	435,043	6,378,846
November 1-March 31..... 1935	8,110,589	920,686	2,595,881	207,411	2,803,292
Year ended March 31..... 1936	18,530,658	2,942,605	7,862,719	327,097	8,189,816
1937	20,733,368	3,100,231	8,960,601	495,066	9,455,667
1938	22,830,002	3,381,789	9,893,587	556,579	10,450,166
1939	22,420,061	3,259,768	9,576,021	553,138	10,129,159
1940	22,820,689	3,789,682	10,564,176	487,736	11,051,912
1941	26,847,957	4,589,137	11,715,410	578,765	12,294,175
1942	33,035,844	5,460,542	14,336,994	731,071	15,068,065
1943	39,460,497	5,827,323	17,482,259	1,064,036	18,546,295
1944	43,907,838	5,436,241	19,863,390	1,161,513	21,024,903
1945	38,346,454	7,906,597	18,971,011	210,255 ¹	19,181,266
1946	64,116,310	8,968,623	30,373,016	—	30,373,016
1947	73,983,727	9,938,944	34,998,052	—	34,998,052
1948	76,454,339	11,905,656	36,807,803	—	36,807,803
1949	82,908,658	11,704,720	38,293,602	—	38,293,602

1. Balance from previous year. An amendment to the Liquor Control Act assented to April 6, 1944, provided that all permit fees shall be payable to the Board and are now included as "Other Revenue".

Note. In addition to the sales of spirits, beer and wine from Liquor Board stores, as shown above, were the following:

	Sales of Beer from Breweries and Brewers' Retail Stores	Sales of Ontario Wines from Sales Offices and Winery Premises
	\$	\$
July 24-October 31..... 1934	8,340,982	265,620
November 1, 1934-March 31..... 1935	6,975,854	557,199
Year ended March 31..... 1936	22,009,100	1,407,933
1937	23,715,896	1,660,637
1938	26,289,136	1,886,530
1939	25,192,225	2,025,700
1940	28,435,819	2,278,768
1941	34,599,090	2,636,514
1942	45,548,177	2,903,584
1943	50,523,429	3,177,122
1944	48,647,605	3,264,070
1945	61,034,601	3,504,792
1946	66,879,190	4,780,568
1947	76,633,623	4,951,697
1948	89,365,375	4,767,864
1949	100,392,231	4,510,185

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control — Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
MANITOBA:					
Year ended August 31..... 1924	3,639,180	369,079	1,346,161	—	1,346,161
September 1-April 30..... 1925	2,962,902	186,151	982,016	—	982,016
Year ended April 30..... 1926	3,745,378	319,018	1,315,185	—	1,315,185
1927	3,753,772	359,030	1,366,901	—	1,366,901
1928	3,985,006	338,019	1,345,117	—	1,345,117
1929	7,372,629	694,887	1,993,107	—	1,993,107
1930	7,620,265	741,858	2,044,981	—	2,044,981
1931	6,506,600	677,635	1,866,783	—	1,866,783
1932	5,399,003	599,136	1,490,041	—	1,490,041
1933	4,115,534	478,976	1,094,287	—	1,094,287
1934	3,767,362	442,710	992,068	—	992,068
1935	4,208,701	472,991	1,086,028	—	1,086,028
1936	4,539,694	494,108	1,293,288	—	1,293,288
1937	5,191,393	543,082	1,512,201	—	1,512,201
1938	5,889,689	597,579	1,753,363	—	1,753,363
1939	5,947,637	604,548	1,742,075	—	1,742,075
1940	6,653,342	676,290	1,781,089	—	1,781,089
1941	7,886,905	764,855	2,056,253	—	2,056,253
1942	9,983,323	905,840	2,740,498	—	2,740,498
1943	12,367,759	966,108	3,738,980	—	3,738,980
1944	12,571,892	1,110,741	3,831,368	—	3,831,368
1945	15,298,548	1,442,302	4,379,365	—	4,379,365
1946	20,267,473	1,725,999	6,101,353	—	6,101,353
11 months ended March 31..... 1947	21,291,234	1,625,770	6,527,122	—	6,527,122
Year ended March 31..... 1948	23,743,004	1,813,461	6,989,096	—	6,989,096
1949	25,429,212	1,841,632	7,291,043	—	7,291,043
SASKATCHEWAN:					
Year ended March 31..... 1926	7,812,875	45,677	1,897,758	32,022	1,929,780
1927	10,305,208	26,346	2,114,867	15,829	2,130,696
1928	11,708,535	31,210	2,443,891	13,995	2,457,886
1929	14,067,806	58,178	3,083,947	13,465	3,097,412
1930	12,380,673	64,693	2,398,414	7,262	2,405,676
1931	9,158,433	46,834	1,516,246	20,983	1,537,229
1932	5,774,060	28,779	843,417	29,221	872,638
1933	4,787,266	47,809	864,657	1,800	866,457
1934	4,823,511	14,442	918,927	1,242	920,169
1935	5,204,864	16,299	1,027,573	1,386	1,028,959
1936	5,735,355	88,662	1,278,731	1,614	1,280,345
1937	6,718,218	56,364	1,451,275	1,600	1,452,875
1938	6,042,165	54,488	1,245,518	1,673	1,247,191
1939	6,012,144	58,310	1,289,717	1,389	1,291,106
1940	7,273,941	66,670	1,704,858	1,499	1,706,357
1941	8,509,226	68,658	1,939,784	1,401	1,941,185
1942	10,094,457	80,425	2,405,911	1,155	2,407,066
1943	12,092,052	78,816	2,983,504	47,449	3,030,953
1944	12,155,223	84,632	3,335,872	325,429	3,661,301
1945	13,623,679	79,333	3,776,246	386,529	4,162,775
1946	20,602,365	371,598	6,605,448	—	6,605,448
1947	25,183,374	167,217	8,104,620	—	8,104,620
1948	25,421,881	134,131	7,920,528	—	7,920,528
1949	27,657,248	144,215	8,545,831	—	8,545,831

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control — Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
ALBERTA:					
June 1-December 31..... 1924	2,632,605	374,647	1,043,212	83,255	1,126,467
Year ended December 31..... 1925	3,734,111	551,620	1,559,768	112,240	1,672,008
1926	4,268,586	587,925	1,803,552	131,128	1,934,680
1927	4,858,849	565,005	2,038,622	147,335	2,185,957
January 1-March 31..... 1928	1,256,354	143,382	523,887	75,585	599,472
Year ended March 31..... 1929	6,551,523	633,263	2,661,048	194,566	2,855,614
1930	6,283,507	611,722	2,410,886	186,666	2,597,552
1931	4,678,109	512,275	1,738,954	148,572	1,887,526
1932	3,571,279	431,145	1,305,541	117,483	1,423,024
1933	2,929,946	486,766	1,319,140	93,039	1,412,179
1934	2,697,855	475,013	1,177,870	91,605	1,269,475
1935	3,224,145	596,815	1,480,365	57,434	1,537,799
1936	3,726,056	612,027	1,802,206	52,522	1,854,728
1937	7,660,709	167,368	2,331,869	58,944	2,390,813
1938	8,194,271	171,711	2,532,751	61,203	2,593,954
1939	8,645,554	178,378	2,676,944	63,180	2,740,124
1940	9,365,551	200,086	2,873,748	63,478	2,937,226
1941	10,753,378	224,130	3,136,214	71,413	3,207,627
1942	13,197,621	263,634	3,812,718	84,457	3,897,175
1943	16,968,827	301,231	4,908,376	141,840	5,050,216
1944	17,250,473	259,786	5,112,474	243,633	5,356,107
1945	20,564,057	339,954	5,820,990	205,122	6,026,112
1946	27,351,965	440,417	8,051,228	197,586	8,248,814
1947	31,735,992	579,285	9,534,868	170,207	9,705,075
1948	33,361,456	641,305	9,820,587	150,618	9,971,205
1949	37,186,747	687,468	11,045,257	153,411	11,198,668
BRITISH COLUMBIA:					
June 15, 1921-March 31..... 1922	6,344,617	130,955	1,772,971	331,115	2,104,086
Year ended March 31..... 1923	9,275,993	180,996	2,325,454	316,074	2,641,528
1924	11,663,798	128,644	3,037,101	170,367	3,207,468
1925	11,409,116	143,832	2,689,039	158,183	2,847,222
1926	13,434,345	279,062	3,331,934	161,261	3,493,195
1927	13,805,089	251,234	3,469,397	167,036	3,636,433
1928	13,956,910	309,363	3,769,714	170,281	3,939,995
1929	15,132,933	254,658	4,192,223	183,943	4,376,166
1930	16,498,693	232,661	4,640,098	197,083	4,837,181
1931	14,735,423	246,545	4,022,705	167,859	4,190,564
1932	11,753,942	203,299	3,293,239	128,622	3,421,861
1933	8,607,317	183,225	2,224,873	96,862	2,321,735
1934	9,262,102	123,264	2,270,396	43,949	2,314,345
1935	10,195,935	134,860	2,448,042	39,301	2,487,343
1936	11,769,437	140,544	3,015,904	45,925	3,061,829
1937	12,126,783	145,073	3,555,429	51,904	3,607,333
1938	14,110,159	150,023	4,042,627	52,538	4,095,165
1939	13,738,097	152,861	3,841,130	51,011	3,892,141
1940	14,960,234	157,114	4,403,963	52,985	4,456,948
1941	17,590,253	169,131	4,781,465	60,017	4,841,482
1942	20,969,955	161,411	5,863,024	65,420	5,928,444
1943	28,711,281	170,975	8,023,524	122,271	8,145,795
1944	24,825,175	154,213	6,699,557	246,697	6,946,254
1945	29,358,380	167,654	7,721,061	160,436	7,881,497
1946	38,743,456	182,624	11,051,226	142,861	11,194,187
1947	47,961,515	202,294	14,634,291	91,699	14,725,990
1948	55,249,376	246,578	16,598,430	—	16,598,430
1949	56,954,899	299,948	18,073,768	—	18,073,768

1. On April 1, 1936, the privilege granted to the breweries of making direct delivery of beer to the licensees and permittees through Distributors Limited was withdrawn, and since that date all sales have been made through the Board.

2. By the Government Liquor Act Amendment Act, 1947, the individual liquor permit was abolished and the sale of liquor under individual liquor permits was terminated on March 31, 1947.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control — Concluded

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
YUKON TERRITORY:					
September 15, 1921-March 31 1922	75,434	66	25,843	—	25,843
Year ended March 31..... 1923	210,781	10	70,283	—	70,283
1924	218,739	16	71,486	—	71,486
1925	93,356	1,770	26,647	—	26,647
1926	170,927	62	50,329	1,330	51,659
1927	199,387	—	44,515	2,293	46,808
1928	204,767	—	48,843	1,690	50,533
1929	233,573	30	67,789	2,637	70,426
1930	254,346	—	87,789	2,301	90,090
1931	238,367	308	78,346	1,948	80,294
1932	188,325	265	60,704	2,029	62,733
1933	170,788	69	55,504	1,798	57,302
1934	154,604	192	50,236	1,695	51,931
1935	160,637	156	51,307	1,974	53,281
1936	186,492	81	67,221	3,035	70,256
1937	219,023	192	80,916	3,360	84,276
1938	233,434	305	86,642	3,165	89,807
1939	231,457	627	90,570	3,030	93,600
1940	251,312	856	102,413	3,010	105,423
1941	244,574	531	92,659	3,725	96,384
1942	260,866	748	92,366	3,024	95,390
1943	637,778	1,157	264,820	1,968	266,788
1944	713,638	32,108	294,555	798	295,353
1945	623,933	19,025	270,274	2,298	272,572
1946	838,045	11,586	348,102	2,622	350,724
1947	846,989	6,285	340,532	2,932	343,464
1948	972,367	5,107	355,165	3,581	358,746
1949	1,168,561	228	431,290	2,884	434,174
NORTHWEST TERRITORIES:					
June 27, 1939-March 31..... 1940	87,697	3,548	16,637	1,091	17,728
Year ended March 31..... 1941	142,998	1,787	31,190	872	32,062
1942	166,633	2,324	49,302	474	49,776
1943	264,051	5,149	94,183	1,208	95,391
1944	255,234	10,710	108,273	1,269	109,542
1945	217,266	10,375	89,393	793	90,186
1946	303,802	10,457	125,485	2,094	127,579
1947	659,005	10,717	206,228	3,424	209,652
1948	687,869	8,036	196,371	2,702	199,073
1949	669,963	4,295	246,505	3,137	249,642

Consumers' Liquor Bill

The sales of alcoholic beverages in Canada, as shown above, (totalling \$488,874,572 for the provincial fiscal years ended in 1949), do not, in all cases, represent sales to the final consumer. Some provinces permit licensees to resell certain alcoholic beverages by the glass or open bottle. On the basis of the most reliable information available regarding appropriate mark-ups, it is estimated that the total retail sales of alcoholic beverages in Canada (the consumers' liquor bill) amounted to approximately \$614,000,000 in the year ended March 31, 1949. Comparable figures were \$572,000,000 in 1948 and \$524,000,000 in 1947.

It must be remembered that these amounts are not all spent by Canadians. They include, as well, the expenditures of tourists and other visitors to Canada who number many millions annually (see also page 25). It should be remembered, too, that a substantial proportion of the above amounts (more than 50 per cent) was returned to the federal and provincial governments as duties, taxes, and other revenue.

Further breakdowns of sales in each province by type of beverage, insofar as available, are shown on pages 9-16. Wherever possible, quantities as well as values are shown¹.

1. For an estimate of the apparent consumption, in gallons, of spirits, beer, and wine, in Canada, see Tables 11-13,

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

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Further analyses of sales by type of beverage, insofar as available, are shown below:

Nova Scotia (Fiscal Years ended November 30)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol.....	112	92	94	91	130	116	161
Brandy.....	6,869	7,042	9,059	9,428	5,745	8,398	6,666
Gin.....	40,846	39,082	43,226	68,608	56,952	56,787	57,416
Rum.....	244,821	226,776	197,400	172,968	109,023	96,229	69,421
Whisky.....	109,514	124,243	152,035	168,313	174,852	163,450	167,030
Liqueurs.....	2,386	2,342	2,688	2,680	2,038	1,595	962
Total Spirits.....	404,548	399,577	404,502	422,088	348,740	326,575	301,656
Wines.....	150,000	153,147	157,499	140,729	97,344	101,243	93,192
Cider.....	21,691	18,277	18,363	23,422	15,920	11,797	12,179
Total Wines and Cider.....	171,691	171,424	175,862	164,151	113,264	113,040	105,371
Beer:							
Domestic:							
N.S. and N.B.	3,243,963	2,705,752	2,617,016	2,962,747	2,439,710	2,221,064	2,014,498
Western.....	1,223,869	1,559,839	1,830,105	2,117,282	1,982,328	1,899,288	1,489,304
Imported.....	11,780	6,412	2,132	—	959	5,552	7,492
Total Beer.....	4,479,612	4,272,003	4,449,253	5,080,029	4,422,997	4,125,904	3,511,294
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol.....	3,651	2,993	2,947	2,824	4,026	3,603	3,438
Brandy.....	204,554	210,815	265,841	269,648	160,345	231,215	168,644
Gin.....	1,024,318	983,478	1,063,725	1,716,662	1,378,044	1,372,259	1,259,237
Rum.....	6,319,109	5,744,070	5,117,777	4,392,071	2,623,663	2,182,612	1,481,571
Whisky.....	3,240,431	3,642,774	4,285,475	4,575,509	4,661,827	4,326,749	4,118,914
Liqueurs.....	85,674	82,252	90,263	85,595	65,207	50,996	27,697
Total Spirits.....	10,877,737	10,666,382	10,826,028	11,042,309	8,893,112	8,167,434	7,059,501
Wines and Cider.....	1,199,584	1,220,323	1,154,539	962,928	634,306	634,813	565,001
Beer:							
Domestic:							
N.S. and N.B.	6,897,516	5,655,995	5,405,540	6,066,604	4,686,654	4,249,087	3,963,694
Imported and Western.....	3,299,484	3,917,884	4,564,495	5,244,378	4,918,922	4,747,988	3,735,804
Total Beer.....	10,197,000	9,573,879	9,970,035	11,310,982	9,605,576	8,997,075	7,699,498
Miscellaneous.....	1	2	1	27	19	95	148
Total Sales.....	22,274,322	21,460,586	21,950,603	23,316,246	19,133,013	17,799,417	15,324,148

New Brunswick (Year ended October 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Alcohol.....	19	19	30				
Spirits.....	306,131	311,597	322,480				
Wine.....	259,011	214,621	214,385				
Beer.....	2,105,663	2,735,663	2,928,217				
					Information not available		
Value:	\$	\$	\$	\$	\$	\$	\$
Alcohol.....	1,238	824	1,116	3,066	3,580	5,021	17,365
Spirits.....	8,510,136	8,728,829	9,092,942	9,590,800	5,720,847	4,585,396	4,571,941
Wine.....	1,679,247	1,571,471	1,510,422	1,256,637	751,321	632,458	656,558
Beer.....	5,538,270	6,360,167	6,576,429	5,777,742	4,445,203	4,238,953	3,183,090
Containers.....	—	—	18,524	515	23	2,138	179
Less return sales.....	—	—	—	—	—	—	143
Total.....	15,728,891	16,661,291	17,199,433	16,628,760	10,920,974	9,463,966	8,428,990

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

Quebec

(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol, 65 O.P.....	8,169	5,812	2,602	3,939	3,706	10,212	266,577
Alcohol, 30 U.P.....	134,323	122,508	64,718	39,149	147,813	337,795	27,159
White Whisky.....	—	—	—	—	1,705	16,977	42,841
Brandy—(Canadian).....	23,898	12,393	10,004	7,997	10,608	26,619	10,686
(Imported).....	102,280	97,542	155,860	129,131	84,371	63,129	99,432
Gin—(Canadian).....	553,225	633,217	722,633	784,154	663,066	464,555	466,540
(Imported).....	23,051	13,750	10,578	2,107	3,097	9,699	17,780
Irish Whisky.....	—	—	—	—	—	—	—
Liqueurs—(Canadian).....	22,333	22,092	16,615	11,232	11,044	7,656	8,646
(Imported).....	16,358	13,685	8,424	1,001	159	759	907
Rum.....	101,922	112,546	155,578	190,480	145,419	58,377	64,507
Rye.....	710,011	789,792	849,220	560,015	557,842	362,249	158,634
Scotch—(Canadian).....	138,747	186,096	239,415	149,909	155,513	175,522	243,000
(Imported).....	208,886	156,872	129,031	131,798	140,760	123,345	194,515
Miscellaneous.....	5,641	5,222	4,462	3,127	2,366	2,378	3,886
Total Spirits.....	2,048,844	2,171,527	2,369,140	2,014,039	1,927,469	1,659,272	1,605,110
Wines:							
Champagne.....	9,489	7,675	7,933	2,862	60	77	216
Claret—(Canadian).....	1,762	1,727	2,176	1,707	3,419	3,731	1,352
(Imported).....	18,123	15,633	12,034	8,071	7,050	4,082	6,241
Sauterne—(Canadian).....	11,994	20,284	17,583	1,550	2,190	6,490	2,312
(Imported).....	23,267	13,738	19,598	14,663	8,607	6,436	9,682
Port—(Canadian).....	166,181	221,272	363,795	284,589	266,916	278,925	350,774
(Imported).....	131,037	115,483	130,872	102,873	69,623	76,276	98,049
Sherry—(Canadian).....	555,567	709,737	884,030	637,491	762,019	531,667	881,610
(Imported).....	45,953	52,337	82,703	82,554	34,752	31,047	49,191
Burgundy—(Canadian).....	8,039	11,598	11,916	14,166	14,166	9,472	7,548
(Imported).....	21,086	15,960	14,890	11,773	6,409	5,874	9,830
Vermouth—(Canadian).....	19,431	21,348	26,088	22,321	21,471	16,591	13,329
(Imported).....	12,078	7,509	6,344	10,117	3,637	2,689	2,852
Miscellaneous.....	68,942	68,832	75,760	56,880	54,739	52,866	42,707
Total Wines.....	1,092,949	1,283,133	1,655,722	1,251,939	1,255,058	1,026,223	1,475,693
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol, 65 O.P.....	295,183	211,741	95,017	143,193	124,337	390,933	6,346,766
Alcohol, 30 U.P.....	2,284,073	2,083,153	1,116,383	665,766	2,269,433	5,120,560	374,055
White Whisky.....	—	—	—	1	22,110	217,521	409,925
Brandy—(Canadian).....	647,298	330,332	241,227	187,599	234,681	571,151	168,546
(Imported).....	3,033,534	2,936,813	4,149,292	3,253,941	1,970,173	1,447,487	1,733,080
Gin—(Canadian).....	11,560,465	13,349,409	15,300,995	16,480,764	13,017,662	9,117,106	7,582,961
(Imported).....	631,325	377,135	287,345	55,975	78,700	256,935	388,017
Irish Whisky.....	—	—	—	—	—	—	—
Liqueurs—(Canadian).....	515,908	516,251	393,354	270,119	244,068	164,323	152,368
(Imported).....	546,140	480,797	309,275	36,097	4,116	27,094	35,652
Rum.....	2,573,085	2,876,930	3,933,632	4,879,966	2,526,846	1,313,349	1,300,186
Rye.....	16,873,389	18,359,989	19,341,145	12,562,859	11,658,435	7,739,203	2,876,330
Scotch—(Canadian).....	3,558,699	4,712,135	5,717,608	3,559,618	3,484,839	3,851,992	4,494,129
(Imported).....	6,557,472	4,905,542	4,047,983	4,102,801	4,164,156	3,478,674	4,766,145
Miscellaneous.....	130,201	117,674	100,816	69,685	50,255	49,793	64,853
Total Spirits.....	49,206,772	51,257,901	55,034,072	46,268,384	39,849,811	33,746,121	30,693,013
Wines:							
Champagne.....	342,206	311,075	328,460	116,783	1,747	2,149	6,194
Claret—(Canadian).....	8,476	9,000	11,120	8,348	14,714	17,138	4,486
(Imported).....	124,424	118,803	113,123	66,742	51,617	29,830	43,436
Sauterne—(Canadian).....	57,095	73,014	83,349	7,390	9,398	26,872	7,520
(Imported).....	188,222	167,551	163,723	112,359	64,725	46,657	67,628
Port—(Canadian).....	698,141	1,033,896	1,555,225	1,172,266	901,970	909,076	913,028
(Imported).....	933,591	858,668	990,950	751,303	438,332	425,153	506,584
Sherry—(Canadian).....	2,275,324	3,211,992	3,702,096	2,579,621	2,545,697	1,694,479	2,211,510
(Imported).....	470,365	507,399	700,477	592,136	266,792	209,320	306,226
Burgundy—(Canadian).....	123,073	173,931	170,515	196,354	179,799	113,085	97,828
(Imported).....	248,582	178,973	149,577	132,823	65,561	51,805	78,573
Vermouth—(Canadian).....	187,974	217,974	231,264	198,713	161,325	116,446	88,956
(Imported).....	145,928	107,459	88,076	103,836	50,629	31,397	32,044
Miscellaneous.....	435,989	461,396	419,734	231,552	205,214	197,893	159,151
Total Wines.....	6,239,390	7,431,131	8,707,689	6,270,226	4,957,520	3,871,306	4,523,164

Quebec — Concluded
Beer

Fiscal Year ¹	Beer Manufactured and Sold within the Province		Beer Imported from Other Provinces		Beer Exported from the Province		Revenue from Tax on Sales Paid to the Liquor Commission
	Gal.	\$	Gal.	\$	Gal.	\$	
1922.....	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784,234
1923.....	22,017,521	13,369,885	588,836	393,742	207,413	127,500	694,557
1924.....	25,238,355	14,639,650	492,022	327,690	498,111	311,536	763,944
1925.....	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766
1926.....	25,511,627	16,834,384	829,891	587,462	170,809	147,710	878,477
1927.....	25,812,338	18,743,163	949,018	682,674	163,141	125,068	977,545
1928.....	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706	1,053,938
1929.....	27,909,277	21,202,393	1,106,023	938,643	1,454,080	1,150,798	1,164,591
1930.....	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504	1,204,015
1931.....	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590	1,162,296
1932.....	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510	1,036,285
1933.....	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729	819,780
1934.....	17,576,048	13,129,808	1,297,137	1,010,946	1,294,539	1,114,353	762,755
1935.....	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035	894,086
1936.....	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168	918,206
1937.....	18,741,258	14,002,742	1,385,972	1,242,130	4,570,054	3,934,054	958,946
1938.....	21,291,283	16,019,116	1,721,032	1,578,668	5,228,668	4,458,086	1,102,793
1939.....	20,630,997	15,462,175	1,680,166	1,541,834	4,830,251	4,173,809	1,059,226
1940.....	19,767,731	15,517,627	1,565,536	1,412,787	5,405,860	4,797,013	1,173,330
1941.....	20,257,638	17,114,364	1,814,168	1,663,556	6,658,467	6,130,981	1,213,949
1942.....	24,881,008	22,241,830	2,210,007	2,062,061	14,046,480	13,898,568	1,490,005
1943.....	28,493,611	27,603,117	2,510,546	2,470,760	15,291,934	16,296,950	1,705,229
1944.....	25,712,187	26,164,207	2,464,027	2,501,563	15,514,731	16,278,727	1,549,692
1945.....	29,429,762	29,295,719	2,816,716	2,839,683	16,549,785	19,091,363	1,773,555
1946.....	32,346,781	34,734,066	3,040,179	3,290,743	16,973,864	19,755,326	4,476,841
1947.....	34,524,288	37,788,972	3,684,620	4,091,412	16,783,443	19,409,337	5,540,291
1948.....	39,819,565	43,809,485	5,691,288	6,550,028	17,307,180	20,185,674	6,599,074
1949.....	43,478,545	50,105,218	7,402,799	8,890,774	15,214,674	19,011,855	7,377,795

1. 1922-40, fiscal years ended April 30; 1941, 11 months ended March 31; 1942-48, fiscal years ended March 31.

Ontario
(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic:							
Brandy.....	49,316	60,837	51,191	41,784	29,807	37,091	31,176
Gin.....	336,698	342,518	540,690	412,540	151,248	268,912	300,693
Whisky.....	2,202,711	1,998,451	1,634,226	1,604,584	1,012,439	1,268,848	1,311,159
Liqueurs.....	35,993	29,872	19,306	8,965	9,224	13,445	11,652
Miscellaneous.....	4,968	5,544	10,949	8,245	6,682	3,497	10,109
Total	2,629,686	2,437,222	2,256,362	2,076,118	1,209,400	1,591,793	1,664,789
Spirits, Imported:							
Brandy.....	58,203	46,921	68,631	84,105	53,190	52,522	37,643
Gin.....	22,939	15,995	12,948	6,185	5,306	15,866	14,792
Rum.....	161,991	202,095	458,893	291,046	95,123	84,125	79,127
Whisky.....	333,678	233,231	180,762	202,723	154,263	196,132	193,774
Liqueurs.....	36,910	30,413	12,284	783	719	986	1,142
Miscellaneous.....	1,409	579	368	74	66	207	246
Total	615,130	529,234	733,886	584,916	308,667	349,838	326,724
Wines — Domestic.....	1,092,814	1,133,094	834,320	838,075	698,507	633,284	973,167
Imported.....	109,419	104,191	219,130	105,462	44,782	43,901	75,105
Beer — Domestic.....	1,736,952	1,492,327	933,988	780,843	1,366,943	678,310	938,778
Imported.....	17,191	8,323	9,683	20,944	29,888	21,641	28,192
Total Sales from Liquor Stores	6,201,192	5,704,391	4,987,369	4,406,358	3,658,187	3,318,767	4,006,755
B. & B.W. Sales (Domestic Beer).....	67,832,025	66,661,597	57,963,901	50,248,243	45,785,337	37,807,947	40,650,522
Wineries' Sales (Domestic Wines).....	1,066,161	1,108,133	1,169,434	1,195,109	880,883	864,060	1,040,949
Grand Total.....	75,099,378	73,474,121	64,120,704	55,849,710	50,324,407	41,990,774	45,698,226

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

Ontario — Concluded

Sales	1949	1948	1947	1946	1945	1944	1943
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits, Domestic:							
Brandy.....	1,177,673	1,177,589	1,412,004	865,632	538,216	660,874	455,004
Gin.....	6,685,174	6,881,405	10,863,301	8,240,437	3,014,027	5,177,652	4,654,972
Whisky.....	48,157,228	44,698,490	34,825,356	34,272,137	21,292,253	24,777,327	21,464,665
Liqueurs.....	853,420	697,865	443,686	216,355	221,234	310,491	228,006
Miscellaneous.....	108,945	126,614	227,361	165,918	134,811	82,453	130,708
Total.....	56,982,440	53,581,963	47,771,708	43,760,479	25,200,541	31,008,797	26,933,355
Spirits, Imported:							
Brandy.....	1,577,277	1,115,225	1,728,796	1,876,774	1,152,370	1,139,401	694,992
Gin.....	566,873	381,130	314,645	150,429	130,135	385,280	307,622
Rum.....	4,204,638	5,127,308	10,905,609	6,786,816	2,167,132	2,008,685	1,638,059
Whisky.....	9,677,146	6,796,204	5,201,747	5,871,707	4,403,749	5,578,032	4,770,953
Liqueurs.....	1,071,829	919,002	376,466	24,734	21,711	34,534	35,941
Miscellaneous.....	36,001	19,403	15,777	949	1,771	6,343	6,344
Total.....	17,133,764	14,358,272	18,543,040	14,711,409	7,876,868	9,152,275	7,453,911
Wines—Domestic.....	4,467,450	4,680,682	3,550,705	3,003,845	2,369,193	2,085,189	2,774,557
Imported.....	1,295,185	1,261,180	2,492,869	1,228,843	431,623	413,040	647,344
Beer—Domestic.....	2,952,840	2,539,959	1,587,781	1,327,434	2,333,746	1,153,193	1,533,670
Imported.....	76,979	32,283	37,624	84,300	134,483	95,344	117,659
Total Sales from Liquor Stores.....	82,908,658	76,454,339	73,983,727	64,116,310	38,346,454	43,907,838	39,460,496
B. and B.W. Sales (Domestic Beer, exclusive of container value).....	100,392,231	89,365,375	76,633,623	66,879,190	61,034,601	48,647,605	50,523,429
Wineries' Sales (Domestic Wines).....	4,510,185	4,767,864	4,951,697	4,780,568	3,504,792	3,264,070	3,177,122
Grand Total.....	187,811,074	170,587,578	155,569,047	135,776,068	102,885,847	95,819,513	93,161,047
DOMESTIC BEER							
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales from Liquor Stores' Stock.....	1,736,952	1,492,327	933,988	780,808	1,366,886	678,044	933,142
Beer orders taken at Liquor Stores for delivery by breweries and brewers' warehouses.....	—	—	—	35	57	267	5,636
Sales from breweries and brewers' warehouses.....	67,832,025	66,661,597	57,963,901	50,248,243	45,785,337	37,807,947	40,650,522
Total, Ontario Sales of Domestic Beer....	69,568,977	68,153,924	58,897,889	51,029,086	47,152,280	38,486,258	41,589,300
Sales to other Provinces.....	8,726,284	6,775,044	5,068,504	4,251,807	3,874,106	3,460,560	3,269,717
Export Sales.....	656,600	1,292,147	1,784,058	1,401,483	1,704,639	2,071,002	1,280,491
Grand Total.....	78,951,861	76,221,115	65,750,451	56,682,376	52,731,025	44,017,820	46,139,508
ONTARIO WINES							
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales at Wineries.....	1,066,161	1,108,133	1,169,434	1,195,109	880,883	864,060	1,040,949
Sales to the Board.....	1,060,517	1,103,985	861,486	817,770	681,371	614,675	856,741
Total Ontario Sales.....	2,126,678	2,212,118	2,030,920	2,012,879	1,562,254	1,478,735	1,897,690
Sales to other Provinces.....	1,575,675	1,903,939	2,240,527	1,850,650	1,554,265	1,542,432	1,806,083
Export Sales.....	13,432	21,389	28,190	58,581	49,769	61,602	5,315
Grand Total.....	3,715,785	4,137,446	4,299,637	3,922,110	3,166,288	3,082,769	3,709,088

Manitoba

(Fiscal Years ended April 30, 1943-46; 11 Months ended March 31, 1947; Fiscal Years ended March 31, 1948 and 1949)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits.....	413,453	379,992	361,136	326,870	214,608	214,771	273,613
Beer — Domestic.....	8,749,647	8,580,047	7,843,036	8,346,703	6,767,773	4,803,497	4,361,877
Imported.....	2,952	1,474	329	15	4,038	2,614	4,108
Wines.....	244,273	248,265	245,353	194,130	176,293	169,897	246,609
Value:	\$	\$	\$	\$	\$	\$	
Spirits.....	10,291,105	9,418,947	8,876,817	7,961,394	5,209,650	5,136,461	Information not available
Beer.....	13,753,924	12,899,870	11,115,194	11,337,074	9,275,741	6,712,504	
Wines.....	1,384,182	1,424,187	1,299,223	969,005	813,158	722,927	
Total Sales.....	25,429,211	23,743,004	21,291,234	20,267,473	15,298,549	12,571,892	

Saskatchewan

(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Domestic:							
Brandy.....	2,674	3,020	2,522	—	—	—	—
Gin.....	24,672	25,451	43,682	61,122	24,304	27,556	31,059
Whisky.....	171,272	143,837	162,587	89,593	87,706	141,281 ¹	146,056 ¹
Liqueurs.....	1,878	7,474	1,997	2,022	2,470	2,503 ¹	2,107 ¹
Miscellaneous.....	2,652	2,806	1,842	1,555	—	—	—
Total.....	203,148	182,588	212,630	154,292	114,480	171,340	179,222
Imported:							
Brandy.....	14,621	9,305	12,430	11,755	7,804	7,055	9,625
Gin.....	2,355	1,518	2,372	1,214	—	—	—
Rum.....	33,336	40,616	47,328	42,506	9,280	10,503	9,591
Whisky.....	60,503	52,632	32,310	43,042	33,028	—	2
Liqueurs.....	9,081	1,287	2,566	120	198	2	2
Miscellaneous.....	—	—	—	—	—	—	—
Total.....	119,896	103,358	97,006	98,637	50,310	17,558	19,216
Wines — Domestic.....	224,971	284,536	345,732	233,815	228,546	260,809 ¹	341,995 ¹
Imported.....	37,824	50,824	61,312	29,760	23,348	2	2
Beer — Domestic.....	7,693,026	7,316,840	5,360,619	5,863,054	3,853,394	3,218,961	2,866,616

1. Includes imported.

2. Included with domestic.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

Saskatchewan — Concluded

Sales	1949	1948	1947	1946	1945	1944	1943
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Domestic:							
Brandy.....	78, 104	87, 192	69, 021	—			
Gin.....	599, 863	611, 696	1, 011, 962	1, 452, 878			
Whisky.....	4, 382, 702	3, 679, 361	4, 051, 381	2, 272, 205			
Liqueurs.....	100, 639	212, 990	50, 936	54, 446			
Miscellaneous.....	43, 940	46, 252	31, 829	26, 656			
Total.....	5, 205, 248	4, 637, 491	5, 215, 129	3, 806, 185			
Imported:							
Brandy.....	415, 102	256, 255	326, 010	294, 287			
Gin.....	67, 257	18, 758	66, 901	34, 362			
Rum.....	934, 557	1, 078, 048	1, 377, 363	1, 289, 793			
Whisky.....	2, 270, 811	1, 726, 548	1, 053, 238	1, 399, 539			
Liqueurs.....	258, 799	45, 483	81, 228	4, 233			
Miscellaneous.....	—	—	—	—			
Total.....	3, 946, 526	3, 125, 092	2, 904, 740	3, 022, 214			
Total Spirits.....	9, 151, 774	7, 762, 583	8, 119, 869	6, 828, 399			
Wines—Domestic.....	1, 536, 691	1, 605, 605	1, 737, 143	1, 197, 786			
Imported.....	331, 986	425, 360	511, 368	259, 608			
Total Wines.....	1, 868, 677	2, 030, 965	2, 248, 511	1, 457, 394			
Total Spirits and Wines.....	11, 020, 451	9, 793, 548	10, 368, 380	8, 285, 793	5, 799, 646	6, 301, 207	5, 788, 995
Beer—Domestic.....	16, 636, 797	15, 628, 333	14, 814, 994	12, 316, 572	7, 824, 033	5, 854, 016	6, 303, 057
Grand Total.....	27, 657, 248	25, 421, 881	25, 183, 374	20, 602, 365	13, 623, 679	12, 155, 223	12, 092, 052

Information not available

Alberta

(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic:							
Alcohol, 65 O.P.	81	70	80	107	121	195	—
Alcohol, Proof.....	—	—	—	—	—	24	1, 107 ¹
Alcohol, Absolute.....	8	5	13	13	8	7	—
Canadian Whisky.....	220, 209	191, 917					
Bourbon.....	849	345					
Scotch Whisky Type.....	12, 581	24, 000					
Rum.....	11, 872	6, 838	259, 700	216, 500	154, 000	116, 500	—
Gin.....	44, 762	48, 380					
Brandy.....	2, 986	4, 617					
Liqueurs.....	11, 589	6, 800	2, 700	2, 300	1, 400	2, 350	307, 253 ²
Total.....	304, 937	282, 972	262, 493	218, 920	155, 529	119, 076	308, 360
Spirits, Imported:							
Scotch Whisky.....	113, 480	71, 706					
Irish Whisky.....	603	452					
Rum.....	42, 393	44, 530	146, 800	127, 000	88, 000	117, 000	—
Gin.....	4, 017	1, 806					
Brandy.....	18, 996	12, 498					
Liqueurs.....	7, 560	5, 200	2, 300	400	1, 000	1, 080	—
Total.....	187, 049	136, 192	149, 100	127, 400	89, 000	118, 080	—
Wines—Domestic.....	150, 417	272, 500	230, 000	110, 000	121, 600	112, 750	178, 980 ²
Imported.....	24, 682	37, 500	45, 000	20, 000	16, 300	13, 800	—
Beer, Ale and Stout.....	11, 728, 912	11, 103, 000	10, 900, 000	9, 325, 000	7, 253, 700	5, 600, 000	5, 701, 070
Value:	\$	\$	\$	\$	\$	\$	\$
Liquor.....	14, 867, 765	12, 791, 418	12, 342, 780	10, 066, 155	7, 403, 832	7, 492, 678	7, 545, 318
Beer.....	22, 318, 982	20, 570, 037	19, 393, 212	17, 285, 809	13, 160, 225	9, 757, 795	9, 423, 509
Total Sales.....	37, 186, 747	33, 361, 455	31, 735, 992	27, 351, 964	20, 564, 057	17, 250, 473	16, 968, 827

1. Alcohol (including sales for hospitals, druggists, manufacturers, etc.).

2. Includes imports.

British Columbia
(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Spirits, Rye Whisky, Bourbon Whisky, Scotch Whisky, Irish Whisky, Brandy, Gin, Rum, Alcohol ...	33,416,768	31,398,643	26,963,922	20,093,642	13,527,386	11,752,824	14,826,052
Liqueurs, Cocktails, Vermouth, Bitters	515,371	419,089	226,064	70,211	55,785	82,941	144,372
Total	33,932,139	31,817,732	27,189,986	20,163,853	13,583,171	11,835,765	14,970,424
Wines:							
British Empire Wines:							
British Columbia	945,880	912,138	684,775	571,769	578,816	600,988	822,806
Australian	145,859	147,798	242,763	149,192	96,989	104,244	834,188 ¹
Ontario	173,335	121,104	50,931	26,178	13,510	14,885	17,157
South Africa	115,537	69,841	11,535	21,454	--	1,154	161,154 ¹
Total	1,380,611	1,250,881	990,004	768,593	689,315	721,271	1,835,305
Other:							
Port, Sherry and Still Burgundy	348,884	468,591	364,222	230,456	134,803	124,113	133,555
Claret and Sauterne	34,174	3,658	--	--	--	--	77
Champagne and Sparkling Wines	54,810	58,068	50,629	16,229	--	45	1,200
Total	437,868	530,317	414,851	246,685	134,803	124,158	134,832
Oriental Liquors	--	--	--	--	67	7	1,897
Malt Liquors:							
B. C. Beer, Ale and Stout:							
To Licensees	13,023,652	12,618,332	9,609,856	7,139,904	5,726,089	5,707,799	6,726,489
To Individual Purchasers	7,560,364	8,289,536	8,994,442	9,846,040	8,863,442	6,195,522	4,767,866
Eastern Canadian Beer and Ale	520,504	686,315	747,978	577,384	269,109	172,772	204,540
Great Britain and Ireland Ale and Stout	99,761	56,262	14,398	997	92,384	67,881	69,928
Total	21,204,281	21,650,445	19,366,674	17,564,325	14,951,024	12,143,974	11,768,823
Grand Total	56,954,899	55,249,375	47,961,515	38,743,456	29,358,380	24,825,175	28,711,281

1. Includes rum and brandy not shown in the spirits section of this classification.

Yukon Territory
(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol	--	--	--	5	2	2	2
Brandy	1,248	148	130	301	406	32	129
Gin	2,254	2,760	3,418	2,350	595	1,295	2,240
Rum	2,918	2,745	2,609	2,451	1,578	1,699	1,326
Rye Whisky	7,863	8,524	7,231	10,060	7,485	4,170	10,179
Scotch Whisky	3,664	3,288	1,697	1,548	2,189	2,386	3,071
Total Spirits	17,947	17,465	15,085	16,715	12,255	9,584	16,947
Wines:							
Domestic	1,525	1,525	2,568	1,722	1,595	1,943	1,582
Imported	852	1,372	662	286	287	378	547
Liqueurs:							
Cocktails, Vermouth	2,855	275	63	19	18	20	135
Bitters		99					
Malt liquors:							
Sold to private individuals	8,693	8,906	10,448	21,167	28,810	7,444	4,226
Sold to licensees	109,706	90,082	81,967	61,710	19,476	26,344	30,073

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

Yukon Territory - Concluded

Sales	1949	1948	1947	1946	1945	1944	1943
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol.....	5	11	—	122	37	53	32
Brandy.....	7,657	6,196	5,481	13,544	16,495	1,018	3,516
Gin.....	64,211	68,063	89,152	56,390	15,788	48,882	55,819
Rum.....	133,033	114,395	117,408	102,955	56,778	66,464	52,713
Rye Whisky.....	279,113	232,244	195,238	271,613	222,232	351,392	281,062
Scotch Whisky.....	137,215	109,465	61,083	55,720	81,658	89,943	104,448
Total Spirits.....	621,234	530,374	468,362	500,344	392,988	557,752	497,590
Wines:							
Domestic.....	16,850	10,309	19,260	10,330	11,965	10,578	11,147
Imported.....	10,537	15,811	7,944	3,434	3,448	7,387	5,591
Liqueurs:							
Cocktails, Vermouth.....	8,372	4,147	1,130	367	329	436	2,987
Bitters.....		2,813					
Malt Liquors:							
Sold to private individuals.....	45,411	45,458	47,015	95,252	138,842	35,398	16,054
Sold to licensees.....	466,157	363,455	303,278	228,318	76,361	102,087	104,409
Total Sales.....	1,168,561	972,367	846,989	838,045	623,933	713,638	637,778

Northwest Territories

(Fiscal Years ended March 31)

Sales	1949	1948	1947	1946	1945	1944	1943
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits.....	10,284	9,559	9,220	5,112	3,496	4,185	5,452
Wines.....	1,459	1,851	1,352	1,273	2,651	494	1,780
Ale and stout.....	6,700	6,085	9	2,756	2,648	1,654	3,929
Beer to public at store.....	29,152	30,496	38,133	17,546	13,517	15,516	5,693
Beer to licensee.....	47,228	58,360	62,916	9,603	5,257	8,356	14,256
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits and Wines.....	343,179	327,922	337,137	200,473	136,799	167,210	200,661
Beer:							
To public.....	326,784	359,947	321,868	103,329	80,466	88,024	63,390
To licensee.....							
Total.....	669,963	687,869	659,005	303,802	217,265	255,234	264,051

DOMINION REVENUE FROM ALCOHOLIC BEVERAGES

Dominion revenue from alcoholic beverages, comprising excise duties, excise taxes, customs duties, and various fees and licences for specified years are shown in

Table 2. Additional revenue is received from sales, income, etc., taxes, but separate figures for these are not available.

TABLE 2 (a). Excise and Import Duty Revenue and Licence Fees on Spirits Collected by the Dominion Government, Fiscal Years 1923-50

Fiscal Year	Excise Duty	Validation Fee	Licences	Import Duty	Total
	\$	\$	\$	\$	\$
1923.....	7,983,059	—	2,750	11,739,541	19,725,350
1924.....	9,367,887	—	3,375	12,288,813	21,660,075
1925.....	9,389,536	—	4,125	11,237,093	20,630,754
1926.....	10,928,078	—	4,500	13,679,152	24,611,730
1927.....	13,899,584	—	5,000	15,365,435	29,270,019
1928.....	18,261,412	—	6,125	23,085,747	41,353,284
1929.....	19,337,427	—	6,625	25,150,208	44,494,260
1930.....	18,527,456	—	7,750	23,577,674	42,112,880
1931.....	11,814,738	—	6,125	19,069,440	30,890,303
1932.....	8,154,287	—	7,125	13,617,437	21,778,849
1933.....	7,201,375	—	6,250	6,537,315	13,744,940
1934.....	7,176,513	323,482	5,750	5,894,311	13,400,056
1935.....	8,155,162	443,550	5,000	5,748,342	14,352,054
1936.....	7,401,581	600,417	4,750	4,871,941	12,878,689
1937.....	8,316,669	1,055,719	4,500	5,569,017	14,945,905
1938.....	9,844,227	918,607	5,250	6,430,436	17,198,520
1939.....	9,929,585	390,763	5,250	6,259,622	16,585,220
1940.....	12,478,114	374,117	5,250	10,764,127	23,621,608
1941.....	17,695,951	664,778	5,000	11,823,312	30,189,041
1942.....	21,994,307	416,576	4,500	10,899,784	33,315,167
1943.....	31,612,277	513,027	5,125	12,052,485	44,182,914
1944.....	30,908,236	441,258	5,250	9,692,345	41,047,089
1945.....	31,576,776	633,523	6,375	12,390,526	44,607,200
1946.....	47,766,498	1,042,625	5,500	21,584,538	70,399,161
1947.....	51,729,636	947,710	6,625	25,693,184	78,377,155
1948.....	53,360,650	770,880	6,250	30,806,868	84,944,648
1949.....	49,976,274	825,371	6,750	28,592,975	79,401,370
1950.....	52,702,888	790,587	7,250	27,249,087	80,749,812

TABLE 2 (b). Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Dominion Government, Fiscal Years 1923-50

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1923.....	59,631	3,300	2,548,201	1,400	—	22,820	2,617,360	5,252,712
1924.....	85,074	3,200	3,278,407	1,650	—	40,571	4,245,735	7,654,637
1925.....	106,234	4,050	3,539,021	1,600	—	38,669	4,681,261	8,370,835
1926.....	108,638	4,250	3,839,174	1,600	—	63,963	5,485,487	9,503,112
1927.....	218,347	4,125	3,809,757	1,800	—	64,304	5,217,713	9,316,046
1928.....	234,220	5,025	4,274,966	2,100	—	95,029	6,349,341	10,960,681
1929.....	346,540	4,900	4,755,295	1,650	—	101,259	7,983,694	13,193,338
1930.....	342,098	5,550	4,493,801	1,850	—	108,201	7,508,222	12,459,722
1931.....	384,035	4,725	4,138,910	1,450	—	96,725	6,570,407	11,196,252
1932.....	385,503	4,300	3,633,438	1,450	—	82,198	6,320,613	10,427,502
1933.....	302,539	4,275	2,875,779	1,250	—	40,415	4,982,813	8,207,071

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 2(b). Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Dominion Government, Fiscal Years 1923-50 - Concluded

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1934.....	234,877	4,825	2,773,984	1,550	—	30,321	4,937,934	7,983,491
1935.....	1,143,910	4,275	6,263,464	1,500	168,705	32,714	1,840,227	9,454,795
1936.....	408,760	4,300	7,691,832	1,600	163,710	29,956	1	8,300,158
1937.....	390,277	3,825	8,050,350	1,400	160,175	28,040		8,634,097
1938.....	363,208	3,625	8,852,924	1,400	132,210	22,481		9,375,848
1939.....	254,819	3,400	8,177,299	1,400	113,127	20,994		8,571,039
1940.....	281,164	3,800	11,402,151	1,400	123,446	21,063		11,833,024
1941.....	324,004	3,350	16,801,740	1,200	108,681	20,017		17,258,992
1942.....	414,018	3,325	25,241,291	1,200	102,730	12,961		25,775,525
1943.....	579,858	3,300	33,952,237	1,200	72,762	12,782		34,622,139
1944.....	371,956	3,325	35,080,381	1,200	222,250	27,736		35,706,848
1945.....	7,102,636	3,350	35,121,290	1,400	244,266	34,312		42,507,254
1946.....	6,646,438	3,200	41,382,052	1,400	177,152	18,429		48,228,671
1947.....	2,511,311	3,450	49,208,816	1,400	91,700	8,898		51,825,575
1948.....	3,819,875	3,175	53,625,293	1,700	67,878	16,780		57,534,701
1949.....	3,740,065	3,550	55,853,055	600	51,825	43,955		59,693,050
1950.....	3,678,316	3,550	56,018,292	—	—	54,388		59,754,546

1. Excise tax on ale, beer, etc., repealed July 1, 1934.

TABLE 2(c). Excise Taxes and Import Duty Revenue on Wine Collected by the Dominion Government, Fiscal Years, 1923-50

Fiscal Year	Excise Taxes on Wine	Import Duty on Wine	Total
	\$	\$	\$
1923.....	159,370	525,833	685,203
1924.....	151,580	742,593	894,173
1925.....	66,839	793,473	860,312
1926.....	95,458	863,280	958,738
1927.....	118,080	992,869	1,110,949
1928.....	170,987	1,637,307	1,808,294
1929.....	211,717	1,709,433	1,921,150
1930.....	299,465	1,357,539	1,657,004
1931.....	262,225	927,391	1,189,616
1932.....	258,061	682,667	940,728
1933.....	195,369	492,501	687,870
1934.....	213,631	429,675	643,306
1935.....	248,425	422,364	670,789
1936.....	203,466	339,040	542,506
1937.....	207,191	340,090	547,281
1938.....	239,787	333,257	573,044
1939.....	230,209	293,311	523,520
1940.....	419,839	289,241	709,080
1941.....	658,033	293,392	951,425
1942.....	1,444,915	183,276	1,628,191
1943.....	2,006,816	150,000	2,156,816
1944.....	1,710,217	219,538	1,929,755
1945.....	1,772,375	239,737	2,012,112
1946.....	2,066,109	541,123	2,607,232
1947.....	2,393,718	916,660	3,310,378
1948.....	2,341,585	580,226	2,921,811
1949.....	2,059,639	580,327	2,639,966
1950.....	2,125,606	587,451	2,713,057

PRODUCTION AND STOCKS

Production figures on spirits and beer, as given in Table 3, are from the Department of National Revenue, to which the distillers, brewers and liquor warehouses are required to make regular reports. Data on the output of wine, Table 4, are from

the Dominion Bureau of Statistics Industrial Census. As the bulk of the spirits and part of the malt liquor go into warehouses, warehouse statistics are shown in detail in Tables 5, 6, and 7. These data are also from the Department of National Revenue.

TABLE 3. Production of Spirits and Beer in Canada, Fiscal Years 1913-50

Fiscal Year ended March 31	Spirits	Beer	Fiscal Year ended March 31	Spirits	Beer
	Pf. Gal.	Gal.		Pf. Gal.	Gal.
1913.....	6,458,452	52,314,400	1932.....	7,099,637	52,297,431
1914.....	6,972,583	56,060,846	1933.....	4,345,834	40,664,625
1915.....	6,116,580	48,023,580	1934.....	6,411,230	40,920,623
1916.....	3,450,011	39,603,080	1935.....	4,321,457	52,078,590
1917.....	6,400,119	34,949,683	1936.....	6,553,190	57,154,948
1918.....	3,566,955	28,717,539	1937.....	8,723,005	60,308,148
1919.....	4,187,109	26,247,562	1938.....	10,198,330	67,361,250
1920.....	2,356,329	36,984,278	1939.....	9,642,830	63,331,620
1921.....	4,194,691	36,194,626	1940.....	11,821,317	66,496,129
1922.....	5,050,188	38,541,746	1941.....	14,641,842	79,006,028
1923.....	3,828,879	36,902,066	1942.....	17,569,476	101,081,682
1924.....	4,411,896	44,080,490	1943.....	19,657,698	108,980,613
1925.....	7,287,691	48,389,995	1944.....	27,203,327	104,062,427
1926.....	5,434,329	52,448,853	1945.....	35,555,059	122,530,269
1927.....	9,121,051	51,755,840	1946.....	34,625,339	138,941,170
1928.....	11,596,200	58,397,913	1947.....	21,571,074	155,800,830
1929.....	16,816,312	65,837,410	1948.....	28,198,327	173,201,842
1930.....	16,813,433	63,450,516	1949.....	23,643,036	178,552,891
1931.....	9,286,780	59,073,685	1950.....	20,741,268	182,718,905

TABLE 4. Production of Fermented Wines in Canada, Calendar Years 1919-49

Calendar Year	Gallons	Calendar Year	Gallons	Calendar Year	Gallons
1919.....	807,425	1932.....	2,912,985 ¹ 2,707,960 ²	1941.....	4,840,977 ¹ 4,188,797 ²
1920.....	515,280	1933.....	1,920,587 ¹ 2,718,530 ²	1942.....	4,352,403 ¹ 4,612,892 ²
1921.....	421,713	1934.....	3,690,994 ¹ 3,292,643 ²	1943.....	3,449,726 ¹ 3,500,525 ²
1922.....	756,520	1935.....	2,559,505 ¹ 2,666,524 ²	1944.....	4,213,550 ¹ 3,735,095 ²
1923.....	858,651	1936.....	1,630,393 ¹ 2,750,293 ²	1945.....	4,133,735 ¹ 3,862,963 ²
1924.....	1,144,559	1937.....	3,481,884 ¹ 3,283,989 ²	1946.....	5,533,481 ¹ 4,875,098 ²
1925.....	1,388,265	1938.....	3,975,617 ¹ 3,045,554 ²	1947.....	6,088,004 ¹ 4,976,060 ²
1926.....	2,725,745	1939.....	3,998,232 ¹ 3,424,668 ²	1948.....	5,038,621 ¹ 4,244,794 ²
1927.....	2,731,748	1940.....	5,153,380 ¹ 4,348,193 ²	1949.....	3,999,452 ¹ 4,287,131 ²
1928.....	4,351,123				
1929.....	6,162,774				
1930.....	5,718,354				
1931.....	3,205,334 ¹ 3,499,881 ²				

1. Wine produced during the year but placed in storage for maturing.
2. Fermented wine bottled or sold in bulk.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 5. Transactions in the Distilleries of Canada, Fiscal Years 1920-50

Fiscal Year ended March 31	In Process Including Deficiencies Brought Forward	Manufactures Including Surpluses	Returned to Distilleries for Re-distillation	Received from Other Sources	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920.....	667,068	2,356,329	1,640,324	9,849	4,673,570
1921.....	377,009	4,194,691	1,460,721	6,823	6,039,244
1922.....	301,192	5,050,188	1,300,512	29,474	6,681,366
1923.....	511,252	3,828,879	706,526	16,888	5,063,545
1924.....	498,740	4,411,896	1,198,012	48,867	6,157,515
1925.....	482,412	7,287,691	1,462,169	46,841	9,279,113
1926.....	614,236	5,434,329	1,756,259	139,781	7,944,605
1927.....	580,583	9,121,051	1,803,383	211,220	11,716,237
1928.....	859,893	11,596,200	1,847,567	255,938	14,559,598
1929.....	685,118	16,816,312	2,058,543	293,997	19,853,970
1930.....	1,040,833	16,813,433	1,985,908	327,273	20,167,447
1931.....	876,954	9,286,780	1,291,321	222,425	11,677,480
1932.....	514,408	7,099,637	1,385,671	125,680	9,125,396
1933.....	431,156	4,345,834	1,872,160	92,752	6,741,902
1934.....	528,455	6,411,230	1,516,504	134,892	8,591,081
1935.....	467,755	4,321,457	1,891,767	139,131	6,820,110
1936.....	375,859	6,553,190	2,194,533	167,396	9,290,978
1937.....	638,440	8,723,005	2,343,876	80,037	11,785,358
1938.....	647,798	10,198,330	2,857,011	137,754	13,840,893
1939.....	2	9,642,830	2,503,119	88,972	12,234,923
1940.....	—	11,821,317	2,721,419	525,693	15,068,429
1941.....	140	14,641,842	3,751,338	217,793	18,611,113
1942.....	—	17,569,476	5,267,363	215,091	23,051,930
1943.....	—	19,657,698	5,046,628	139,082	24,843,408
1944.....	—	27,203,337	3,947,672	109,526	31,260,535
1945.....	—	35,555,058	4,097,272	243,926	39,896,256
1946.....	—	34,625,339	5,894,725	548,195	41,068,259
1947.....	—	21,571,074	6,283,433	649,092	28,503,599
1948.....	—	28,198,327	7,966,851	3,767,340	39,932,518
1949.....	—	23,643,036	5,631,465	996,691	30,271,192
1950.....	—	20,741,268	5,310,418	587,263	26,638,949
	Warehoused	Spirits and Fusel Oil Written Off	Deficiencies on which Duty was Collected	In Process Including Deficiencies Carried Forward	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920.....	4,266,940	29,233	388	377,009	4,673,570
1921.....	5,711,178	23,422	3,451	301,192	6,039,243
1922.....	6,140,188	23,179	6,747	511,252	6,681,366
1923.....	4,544,516	20,085	204	498,740	5,063,545
1924.....	5,615,401	59,065	638	482,411	6,157,515
1925.....	8,646,683	14,399	3,795	614,236	9,279,113
1926.....	7,328,232	29,754	6,036	580,583	7,944,605
1927.....	10,842,001	12,757	1,585	859,893	11,716,236
1928.....	13,851,317	19,345	3,818	855,118	14,559,598
1929.....	18,794,370	18,636	131	1,040,833	19,853,970
1930.....	19,269,025	21,156	312	876,954	20,167,447
1931.....	11,145,524	16,583	965	514,408	11,677,480
1932.....	8,657,897	26,700	9,643	431,156	9,125,396
1933.....	6,195,337	17,535	575	528,455	6,741,902
1934.....	8,093,226	29,803	297	467,755	8,591,081
1935.....	6,429,171	15,000	80	375,859	6,820,110
1936.....	8,635,090	16,784	664	638,440	9,290,978
1937.....	11,105,964	30,918	678	647,798	11,785,358
1938.....	13,804,316	35,727	848	2	13,840,893
1939.....	12,091,019	143,833	71	—	12,234,923
1940.....	14,925,492	142,797	—	140	15,068,429
1941.....	18,440,627	170,346	140	—	18,611,113
1942.....	22,839,028	212,902	—	—	23,051,930
1943.....	24,617,829	225,579	—	—	24,843,408
1944.....	30,971,542	288,993	—	—	31,260,535
1945.....	39,536,950	359,306	—	—	39,896,256
1946.....	40,640,266	427,993	—	—	41,068,259
1947.....	28,217,354	286,245	—	—	28,503,599
1948.....	39,616,390	316,128	—	—	39,932,518
1949.....	29,937,494	333,698	—	—	30,271,192
1950.....	26,278,254	360,695	—	—	26,638,949

TABLE 6. Warehousing Transactions in Spirits, Fiscal Years 1920-50

Fiscal Year ended March 31	In Warehouse at beginning of Year Including Transits		Warehoused during the Year—ex Distillery		Otherwise Warehoused		Total
	Pf. Gal.		Pf. Gal.		Pf. Gal.		Pf. Gal.
1920.....	10,675,566		4,266,940		305,004		15,247,510
1921.....	6,943,371		5,724,822		1,684,136		14,352,329
1922.....	6,175,616		6,140,188		34,797		12,350,601
1923.....	8,157,769		4,544,516		207,649		12,909,934
1924.....	8,677,289		5,615,401		164,677		14,457,367
1925.....	8,718,502		8,646,683		41,696		17,406,881
1926.....	11,691,495		7,328,232		119,972		19,139,699
1927.....	12,797,396		10,842,001		156,677		23,796,074
1928.....	16,400,401		13,851,317		11,016		30,262,734
1929.....	21,767,997		18,794,370		33,063		40,595,430
1930.....	30,846,797		19,269,025		16,866		50,132,688
1931.....	39,851,290		11,145,524		102,960		51,099,774
1932.....	41,940,409		8,657,898		100,874		50,699,181
1933.....	42,477,858		6,195,337		8,737		48,681,932
1934.....	40,774,608		8,172,867		8,522		48,955,997
1935.....	40,065,271		6,429,171		54,570		46,549,012
1936.....	36,997,429		8,635,090		62,272		45,694,791
1937.....	34,188,848		11,105,964		25,191		45,320,003
1938.....	30,140,082		13,804,316		36,450		43,980,848
1939.....	28,216,388		12,091,019		36,393		40,343,800
1940.....	28,701,492		14,925,492		16,348		43,643,332
1941.....	32,521,305		18,440,627		33,827		50,995,759
1942.....	36,038,365		22,839,028		35,156		58,912,549
1943.....	38,750,497		24,617,830		9,786		63,378,113
1944.....	40,769,724		30,971,542		7,086		71,748,352
1945.....	36,432,909		39,536,950		9,241		75,979,100
1946.....	42,590,540		40,640,266		142,288		83,373,094
1947.....	52,739,782		28,217,354		86,104		81,043,240
1948.....	56,050,487		39,616,390		50,043		95,716,920
1949.....	67,075,283		29,937,494		49,904		97,062,681
1950.....	72,819,781		26,278,255		9,531		99,107,567

Fiscal Year ended March 31	Entered for Consumption		Exported in Bond	Otherwise Accounted For	Taken for Redistillation	In Warehouse at end of Year Including Transits	Total
	Matured	Unmatured					
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920.....	3,816,124	454,951	1,603,889	788,851	1,640,324	6,943,371	15,247,510
1921.....	2,816,071	442,935	1,072,397	2,384,588	1,460,721	6,175,617	14,352,329
1922.....	730,474	1,057,035	192,327	912,620	1,300,376	8,157,769	12,350,601
1923.....	729,678	1,366,483	315,213	1,114,745	706,526	8,677,289	12,909,934
1924.....	899,291	1,244,249	875,699	1,521,588	1,198,038	8,718,502	14,457,367
1925.....	910,316	1,053,472	803,535	1,485,894	1,462,169	11,691,495	17,406,881
1926.....	1,082,785	1,109,295	499,007	1,894,957	1,756,259	12,797,396	19,139,699
1927.....	1,404,111	1,170,059	571,792	2,438,928	1,810,783	16,400,401	23,796,074
1928.....	1,896,357	1,069,622	579,420	3,101,771	1,847,567	21,767,997	30,262,734
1929.....	2,016,802	1,034,875	1,143,276	3,495,228	2,058,542	30,846,797	40,595,430
1930.....	1,926,063	1,054,307	1,810,197	3,504,923	1,985,908	39,851,290	50,132,688
1931.....	1,180,536	1,088,844	2,558,327	3,040,337	1,291,321	41,940,409	51,099,774
1932.....	781,612	1,082,046	2,276,137	2,695,857	1,385,671	42,477,858	50,699,181
1933.....	769,527	905,505	1,991,994	2,368,138	1,872,160	40,774,608	48,681,932
1934.....	933,946	827,699	2,478,975	3,133,602	1,516,504	40,065,271	48,955,997
1935.....	1,063,928	813,388	2,215,332	3,567,168	1,891,767	36,997,429	46,549,012
1936.....	1,621,286	866,974	3,006,544	3,816,606	2,194,533	34,188,848	45,694,791
1937.....	1,900,714	908,970	5,280,885	4,745,476	2,343,876	30,140,082	45,320,003
1938.....	2,277,703	891,895	4,620,950	5,116,901	2,857,011	28,216,388	43,980,848
1939.....	2,299,474	927,037	1,956,358	3,956,320	2,503,119	28,701,492	40,343,800
1940.....	2,032,987	857,697	1,876,964	3,632,960	2,721,419	32,521,305	43,643,332
1941.....	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365	50,995,759
1942.....	2,944,391	1,069,215	2,096,392	8,784,691	5,267,363	38,750,497	58,912,549
1943.....	3,445,872	1,048,296	3,401,542	9,666,051	5,046,628	40,769,724	63,378,113
1944.....	2,620,297	1,178,384	17,392,892	10,176,196	3,947,672	36,432,910	71,748,351
1945.....	2,676,482	1,276,252	15,876,537	9,462,017	4,097,272	42,590,540	75,979,100
1946.....	4,087,690	1,668,333	11,884,061	7,098,503	5,894,725	52,739,782	83,373,094
1947.....	4,446,128	1,745,212	4,757,373	7,760,607	6,283,433	56,050,487	81,043,240
1948.....	4,632,506	1,551,703	3,869,236	10,626,708	7,961,484	67,075,283	95,716,920
1949.....	4,360,914	736,947	4,131,483	9,382,091	5,631,465	72,819,781	97,062,681
1950.....	4,608,926	628,846	3,899,490	6,474,810	5,310,418	78,185,077	99,107,567

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 7. Warehousing Transactions in Beer, Fiscal Years 1920-50

Fiscal Year ended March 31	In Warehouse from last Year	Warehoused	Imported	Total
	Gal.	Gal.	Gal.	Gal.
1920.....	32,222	32,310	—	64,532
1921.....	24,572	65,052	—	89,624
1922.....	28,372	97,578	—	125,950
1923.....	60,827	10,800	—	71,627
1924.....	15,646	172,674	—	188,320
1925.....	29,832	363,548	—	393,380
1926.....	67,075	394,989	—	462,064
1927.....	85,013	1,292,087	—	1,377,100
1928.....	65,775	1,325,630	—	1,391,405
1929.....	34,222	1,812,444	—	1,846,666
1930.....	116,878	1,864,625	—	1,981,503
1931.....	223,418	1,832,803	—	2,056,221
1932.....	213,944	2,020,540	—	2,234,484
1933.....	242,422	1,412,309	—	1,654,731
1934.....	137,569	1,324,494	—	1,462,063
1935.....	117,695	* 11,169,798	72,720	11,360,213
1936.....	131,377	886,488	87,841	1,105,706
1937.....	150,830	914,614	97,350	1,162,794
1938.....	124,010	809,089	104,869	1,037,968
1939.....	112,229	678,425	97,871	888,525
1940.....	88,093	753,067	92,729	933,889
1941.....	81,962	751,781	99,722	933,465
1942.....	41,432	6,777,839	82,969	6,902,240
1943.....	94,107	6,813,251	29,011	6,936,369
1944.....	51,832	7,536,054	640	7,588,526
1945.....	53,667	12,591,822	—	12,645,489
1946.....	455,005	6,910,528	—	7,365,533
1947.....	134,855	5,763,200	—	5,898,055
1948.....	342,794	6,839,460	—	7,182,254
1949.....	330,633	5,193,389	—	5,524,022
1950.....	295,776	4,151,391	—	4,447,167

Fiscal Year ended March 31	Entered for Consumption	Exported in Bond	Ships' Stores	Written Off	Remaining in Warehouse	Total
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1920.....	17,750	22,210	—	—	24,572	64,532
1921.....	6,974	54,278	—	—	28,372	89,624
1922.....	1,764	63,359	—	—	60,827	125,950
1923.....	2,702	53,279	—	—	15,646	71,627
1924.....	9,789	148,459	—	240	29,832	188,320
1925.....	209,398	116,907	—	—	67,075	393,380
1926.....	344,641	32,410	—	—	85,013	462,064
1927.....	1,291,954	19,371	—	—	65,775	1,377,100
1928.....	1,343,986	13,197	—	—	34,222	1,391,405
1929.....	1,712,615	8,928	—	8,244	116,879	1,846,666
1930.....	1,738,663	7,981	99	11,342	223,418	1,981,503
1931.....	1,831,625	8,577	2,075	—	213,944	2,056,221
1932.....	1,977,892	11,944	2,226	—	242,422	2,234,484
1933.....	1,491,735	23,916	1,507	4	137,569	1,654,731
1934.....	974,161	367,619	2,532	56	117,695	1,462,063
1935.....	11,176,838	29,047	2,589	20,362	131,377	11,360,213
1936.....	875,759	53,621	3,419	22,077	150,830	1,105,706
1937.....	912,436	110,701	6,064	9,583	124,010	1,162,794
1938.....	765,187	155,430	5,122	—	112,229	1,037,968
1939.....	675,909	119,966	4,557	—	88,093	888,525
1940.....	646,399	196,389	9,139	—	81,962	933,889
1941.....	533,470	285,196	73,367	—	41,432	933,465
1942.....	755,456	5,887,288	165,389	—	94,107	6,902,240
1943.....	1,197,658	5,626,526	59,113	1,240	51,832	6,936,369
1944.....	726,817	6,744,055	63,988	—	53,666	7,588,526
1945.....	6,177,745	5,948,641	64,098	—	455,005	12,645,489
1946.....	2,596,574	4,566,786	67,318	—	134,855	7,365,533
1947.....	1,035,203	4,496,273	23,785	—	342,794	5,898,055
1948.....	3,368,130	3,464,265	19,226	—	330,633	7,182,254
1949.....	3,619,293	1,569,777	39,176	—	295,776	5,524,022
1950.....	4,093,562	93,603	—	—	260,002	4,447,167

IMPORTS AND EXPORTS

Data on imports and exports, as shown in Tables 8 to 10, have been taken from the Bureau's reports on the Trade of Canada. It will be noted that the figures on exports of spirits do not agree with the warehouse exports

given in Table 6; the latter cover only exports in bond. It is not possible to estimate smuggling or illegal traffic in liquor, nor to estimate the quantities carried across the border by tourists leaving the country.

TABLE 8. Imports into Canada of Alcoholic Beverages, Fiscal Years 1921-50

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1921.....	3,510,574	32,089,969	74,105	143,737	714,980	2,412,501
1922.....	1,348,603	23,164,485	49,160	114,810	384,211	1,244,907
1923.....	1,193,123	19,704,693	54,241	120,362	359,273	1,110,243
1924.....	1,261,541	20,137,492	96,647	214,992	598,125	1,133,955
1925.....	1,161,169	17,763,865	91,928	181,891	706,717	1,177,873
1926.....	1,410,637	23,481,927	152,255	316,446	736,311	1,455,700
1927.....	1,587,475	27,277,008	153,105	333,383	845,074	1,701,924
1928.....	2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,595
1929.....	2,604,769	44,750,649	242,100	495,531	1,221,406	3,597,931
1930.....	2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,768
1931.....	1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,011
1932.....	1,421,214	23,798,052	195,664	388,319	877,591	1,743,509
1933.....	732,306	12,226,849	106,587	218,257	669,849	1,188,885
1934.....	718,016	13,065,871	93,602	194,234	523,866	963,794
1935.....	713,346	13,058,393	97,572	200,535	542,019	1,091,887
1936.....	976,563	7,209,119 ¹	88,851	175,700	506,707	1,007,548
1937.....	1,126,440	6,911,081 ¹	97,725	173,717	472,887	1,009,666
1938.....	1,297,925	6,259,438 ¹	104,778	154,090	507,669	1,016,100
1939.....	1,265,909	5,776,438 ¹	97,374	130,675	450,953	898,377
1940.....	1,612,906	5,551,248 ¹	92,873	124,756	468,098	835,686
1941.....	1,479,606	5,487,562 ¹	98,403	136,731	502,354	881,054
1942.....	1,390,192	5,326,270 ¹	86,122	115,629	434,888	733,988
1943.....	1,284,116	5,908,062 ¹	85,211	119,536	434,699	729,759
1944.....	823,422	4,214,462 ¹	61,634	94,478	290,691	534,818
1945.....	1,043,709	5,193,244 ¹	76,225	120,565	303,153	649,905
1946.....	1,775,935	7,925,334 ¹	26,550	25,925	595,732	1,647,551
1947.....	2,097,427	10,085,704 ¹	17,015	23,973	928,664	2,661,066
1948.....	2,691,302	12,491,174 ¹	36,662	57,049	619,249	1,748,209
1949.....	2,474,076	15,178,903 ¹	97,368	169,446	690,679	2,082,778
1950.....	2,361,141	18,203,216	111,181	210,961	744,884	2,262,827

1. The excise duty which was included in the value of distilled spirits, chiefly whisky, imported into Canada from countries entitled to the British Preferential Tariff since the fiscal year 1920-21, is excluded as from April 1, 1935. This lowers the import values and renders them not strictly comparable with those of previous years.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 9. Exports from Canada of Domestic Alcoholic Beverages, Fiscal Years 1921-50

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Gal.	\$	Gal.	\$	Gal.	\$
1921.....	901,014	2,287,894	793,172	912,964	2,441	6,774
1922.....	198,393	937,306	472,735	849,285	2,100	3,658
1923.....	413,525	3,037,948	1,509,763	2,866,351	870	2,027
1924.....	1,239,454	9,510,874	3,192,491	5,335,668	1,949	7,633
1925.....	1,260,748	11,337,659	3,142,048	4,860,984	6,277	26,890
1926.....	1,359,441	15,961,168	3,786,164	5,156,103	20,896	90,506
1927.....	1,583,365	19,164,764	4,252,583	5,554,092	34,179	119,197
1928.....	1,826,089	21,776,877	3,825,003	5,401,429	32,184	108,831
1929.....	2,389,543	24,389,885	4,110,698	5,608,366	40,046	120,656
1930.....	2,974,822	26,333,167	1,481,215	1,995,990	36,598	115,081
1931.....	3,288,506	18,877,041	270,102	337,210	11,441	71,793
1932.....	2,521,108	11,639,864	25,458	24,129	1,778	2,346
1933.....	1,996,113	9,930,482	35,667	40,764	994	1,365
1934.....	2,551,030	16,061,621	404,939	435,546	38,153	89,132
1935.....	2,205,249	13,414,386	69,994	75,450	19,948	58,109
1936.....	2,995,181	16,296,877	51,887	53,348	3,262	5,188
1937.....	5,289,344	21,784,910	112,902	113,157	4,694	15,549
1938.....	4,734,678	18,840,677	156,053	163,062	4,987	11,470
1939.....	2,087,956	9,468,483	123,726	119,496	2,347	4,575
1940.....	1,704,410	8,191,896	192,612	186,870	2,291	5,139
1941.....	3,463,772	8,921,475	256,970	233,406	5,945	9,387
1942.....	2,079,458	10,467,827	5,639,946	5,312,889	4,952	10,605
1943.....	2,536,605	13,872,210	5,839,905	5,296,213	7,385	15,236
1944.....	2,182,288	12,381,838	6,604,977	6,231,288	42,493	75,331
1945.....	3,129,788	17,860,978	5,968,602	5,391,767	51,167	107,959
1946.....	4,810,848	26,766,855	4,567,667	4,468,762	51,913	89,313
1947.....	4,757,607	29,865,798	4,108,944	4,376,028	29,977	57,170
1948.....	3,842,693	23,630,381	4,024,332	4,236,105	40,557	84,103
1949.....	4,178,916	29,663,572	1,611,071	1,687,529	11,744	20,567
1950.....	4,004,760	32,342,898	1,329,747	1,513,311	7,056	13,329

1. Proof gallons.

TABLE 10. Re-exports from Canada of Imported Alcoholic Beverages, Fiscal Years 1921-50

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Gal.	\$	Gal.	\$	Gal.	\$
1921.....	8,730	92,050	—	—	2,906	29,288
1922.....	32,497	660,457	119	306	797	14,668
1923.....	89,710	1,051,556	1,756	4,291	2,663	41,179
1924.....	39,105	843,599	4,326	8,976	540	9,955
1925.....	14,637	270,135	—	—	753	5,220
1926.....	21,277	442,504	—	—	1,962	46,192
1927.....	143,043	2,843,010	12	144	19,321	324,489
1928.....	247,506	5,166,139	388	719	132,748	2,365,545
1929.....	245,185	5,206,934	634	2,340	195,227	2,983,155
1930.....	171,483	3,737,710	2,117	7,956	150,056	2,152,312
1931.....	26,258	521,228	4,366	7,303	18,573	298,179
1932.....	110	2,387	—	—	76	597
1933.....	45	1,043	—	—	45	386
1934.....	1,238	8,994	12	22	5,783	17,953
1935.....	45	990	302	660	1,970	8,918
1936.....	54	717	—	—	61	383
1937.....	462	4,106	—	—	173	1,938
1938.....	141	928	—	—	107	1,309
1939.....	121	1,029	—	—	67	382
1940.....	38	678	32	101	91	520
1941.....	42	471	2	2	35	187
1942.....	3,077	8,837	—	—	1,094	6,176
1943.....	69	1,432	—	—	35	180
1944.....	3	27	—	—	11,005	57,782
1945.....	273	2,536	—	—	—	—
1946.....	113	420	—	—	12	45
1947.....	382	3,533	—	—	—	—
1948.....	3,420	9,955	—	—	2	10
1949.....	1,735	10,109	—	—	235	2,433
1950.....	169	3,167	—	—	98	210

1. Proof gallons.

APPARENT CONSUMPTION OF ALCOHOLIC BEVERAGES IN CANADA

Accurate measurement of the consumption of alcoholic beverages by Canadians is extremely difficult, if not impossible. Temporary additions to Canada's population through tourist travel are, at certain seasons, extremely large. In 1949, for instance, nearly 25 million visitors crossed the international boundary into Canada. Sales of alcoholic beverages to certain of these visitors undoubtedly reach considerable proportions. Precise measurement is impossible, however, since no separate record is kept by the Liquor Boards of sales to non-residents of Canada.

In Tables 11, 12, and 13, an attempt has been made to indicate the apparent consumption in Canada of spirits, beer, and wine, respectively, on the basis of the quantities produced, released for consumption, imported, exported, etc. It should be noted that these figures take no account of increases or decreases in the quantities held in stock by the Boards or by licensees. For instance, the Boards may, in certain years, buy heavily to replenish stocks or create reserves; such purchases would unduly weight the consumption figures for these years. The method of estimation is explained in detail below.

Spirits.— Practically the total production of spirits is placed in bonded warehouses whence it is released for various purposes as indicated in "warehouse transactions". (See Table 6). The quantities shown under "entered for consumption" are released from warehouse, duty paid, presumably for consumption for beverage purposes in Canada. However, some of this may be exported, as is shown by the fact that, in certain years, the total domestic exports of spirits were consider-

ably greater than the exports in bond. (See Table 11). For the years 1922-42, the apparent consumption of spirits was estimated by deducting the total domestic exports and the re-exports of foreign supplies from the total supply available either for domestic consumption or for export. For the years subsequent to 1942 this method proved unworkable because the "exports in bond" were inflated by the inclusion of large quantities of non-potable spirits for war use. (For instance, in 1944, spirits exported in bond were 17.4 million proof gallons, while exports of beverage spirits were but 3.2 million proof gallons). For 1943 and later years, therefore, the apparent consumption of spirits for beverage purposes was estimated by adding the net imports to the quantities released for consumption. It may be noted that, for the years 1947-50, either method produces approximately the same result.

Beer.— Only a small part of the output of beer is placed in warehouses. The available supply is, therefore, made up of, production, changes in warehouse stocks, and imports, and by deducting the domestic exports and re-exports of imported goods from this total supply, the apparent consumption of beer in Canada is obtained.

Wine.— The apparent consumption of domestic wine is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than subtracting exports from production, since part of each year's production is not consumed in that year but placed in storage for maturing. The apparent consumption of imported wine is arrived at by deducting, from the imports into Canada, the re-exports of foreign supplies.

TABLE 11. Apparent Consumption of Spirits in Canada, Fiscal Years 1923-50

Year ended March 31	Entered for Consumption	Add Exports in Bond	Add Imports	Deduct Re-exports of Imported Spirits ¹	Deduct Total Domestic Exports	Apparent Consumption
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1923.....	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924.....	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925.....	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926.....	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927.....	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928.....	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929.....	2,016,802	1,143,276	2,604,769	183,889	1,911,634	3,669,324
1930.....	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931.....	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932.....	781,612	2,276,137	1,421,214	83	2,016,886	2,461,994
1933.....	769,527	1,991,994	732,306	45	1,996,113	1,497,669
1934.....	933,946	2,478,975	718,016	1,238	2,551,030	1,578,669
1935.....	1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
1936.....	1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
1937.....	1,900,714	5,280,885	1,126,440	462	5,289,344	3,018,233
1938.....	2,302,210	4,620,950	1,297,925	141	4,734,678	3,486,266
1939.....	2,299,474	1,956,358	1,265,909	121	2,087,956	3,433,664
1940.....	2,032,987	1,876,964	1,612,906	38	1,704,410	3,818,409
1941.....	2,371,633	3,327,365	1,479,606	42	3,463,772	3,714,790
1942.....	2,944,391	2,096,392	1,390,192	3,077	2,079,458	4,348,440
1943.....	3,445,872	2	1,284,116	69	2	4,729,919
1944.....	2,620,297	2	823,422	3	2	3,443,716
1945.....	2,676,482	2	1,043,709	273	2	3,719,916
1946.....	4,087,690	2	1,775,935	113	2	5,863,512
1947.....	4,446,128	2	2,097,427	282	2	6,543,173
1948.....	4,632,506	2	2,691,302	3,420	2	7,320,388
1949.....	4,360,914	2	2,474,076	1,735	2	6,833,255
1950.....	4,608,926	2	2,361,141	169	2	6,969,898

1. Prior to 1933 export figures as given in the trade returns were in imperial gallons. These were converted to proof gallons, as follows: Canadian manufacture at 20 under proof; foreign origin at 25 under proof.

2. See **Spirits**, above.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 12. Apparent Consumption of Beer in Canada, Fiscal Years 1923-50

Year ended March 31	Production	Add Quantities Entered for Consumption from Warehouses	Add Imports	Deduct Quantities Placed in Warehouses	Deduct Export (Domestic)	Deduct Re- exports of Imported Goods	Apparent Consumption
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1923.....	36,902,066	2,702	54,241	10,800	1,509,763	1,756	35,436,690
1924.....	44,080,490	9,789	96,647	172,674	3,192,491	4,326	40,817,435
1925.....	48,389,995	209,398	91,928	363,548	3,142,048	—	45,185,725
1926.....	52,448,853	344,641	152,255	394,989	3,786,164	—	48,764,596
1927.....	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928.....	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929.....	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930.....	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931.....	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932.....	52,297,431	1,977,892	195,664	2,020,540	25,458	—	52,424,989
1933.....	40,664,625	1,491,735	106,587	1,412,309	35,667	—	40,814,971
1934.....	40,920,623	974,161	93,602	1,324,494	404,939	12	40,258,941
1935.....	52,078,590	11,176,838	97,572	11,169,798	69,994	302	52,112,906
1936.....	57,154,948	875,759	88,851	886,488	51,887	—	57,181,183
1937.....	60,308,148	912,436	97,725	914,614	112,902	—	60,290,793
1938.....	67,361,250	765,187	104,778	809,089	156,053	—	67,266,073
1939.....	63,331,620	675,909	97,374	678,425	123,726	—	63,302,752
1940.....	66,496,129	646,399	92,873	753,067	192,612	32	66,289,690
1941.....	79,006,028	533,470	98,403	751,781	256,970	2	78,629,148
1942.....	101,081,682	755,456	86,122	6,777,839	5,639,946	—	89,505,475
1943.....	108,980,613	1,197,658	85,211	6,813,251	5,839,905	—	97,610,326
1944.....	104,062,427	726,817	61,634	7,536,054	6,604,977	—	90,709,847
1945.....	122,530,269	6,177,745	76,225	12,591,822	5,968,602	—	110,223,815
1946.....	138,941,170	2,596,574	26,550	6,910,528	4,567,667	—	130,086,099
1947.....	155,800,830	1,035,203	17,015	5,763,200	4,108,944	—	146,880,904
1948.....	173,201,842	3,368,130	36,662	6,839,460	4,024,332	—	165,742,842
1949.....	178,552,891	3,619,293	97,368	5,193,389	1,611,071	—	175,465,092
1950.....	182,718,898	4,093,562	111,181	4,151,391	1,329,747	—	181,442,503

TABLE 13. Apparent Consumption of Wines in Canada, Fiscal Years, 1921-50

Year ended March 31	Domestic	Imported			Apparent Con- sumption Native and Imported
	Apparent Consumption (Estimated from Excise Tax Collections)	Imports	Less Re-exports	Apparent Consumption	
	Gal.	Gal.	Gal.	Gal.	Gal.
1921.....	242,319	714,980	2,906	712,074	954,393
1922.....	409,913	384,211	797	383,414	793,327
1923.....	528,355	359,273	2,663	356,610	884,965
1924.....	922,715	598,125	540	597,585	1,520,300
1925.....	806,846	706,717	753	705,964	1,512,810
1926.....	1,182,775	736,311	1,962	734,349	1,917,124
1927.....	1,482,686	845,074	19,321	825,753	2,308,439
1928.....	2,171,887	1,147,225	132,748	1,014,477	3,186,364
1929.....	2,770,117	1,221,406	195,227	1,026,179	3,796,296
1930.....	3,920,261	1,290,957	150,056	1,140,901	5,061,162
1931.....	3,408,973	1,050,775	18,573	1,032,202	4,441,175
1932.....	3,337,556	877,591	76	877,515	4,215,071
1933.....	2,478,387	669,849	45	669,804	3,148,191
1934.....	2,679,619	523,866	5,783	518,083	3,197,702
1935.....	3,187,504	542,019	1,970	540,049	3,727,553
1936.....	2,605,602	506,707	61	506,646	3,112,248
1937.....	2,693,456	472,887	173	472,714	3,166,170
1938.....	3,120,381	507,669	107	507,562	3,627,943
1939.....	3,010,981	450,953	67	450,886	3,461,867
1940.....	3,544,910	468,098	91	468,007	4,012,917
1941.....	4,310,295	502,354	35	502,319	4,812,614
1942.....	3,733,449	434,888	1,094	433,794	4,167,243
1943.....	4,192,903	434,699	35	434,664	4,627,567
1944.....	3,314,260	290,691	11,005	279,686	3,593,946
1945.....	3,409,303	303,153	—	303,153	3,712,456
1946.....	3,979,857	595,732	12	595,720	4,575,577
1947.....	4,655,734	928,664	—	928,664	5,584,398
1948.....	4,594,361	619,249	2	619,247	5,213,608
1949.....	4,020,542	690,679	235	690,444	4,710,986
1950.....	4,149,863	744,884	98	744,786	4,894,649

THE CONTROL AND SALE OF ALCOHOLIC
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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

This report, the twenty-second in the series, has been published annually since 1930.

The sale of alcoholic beverages in Canada is under provincial regulation. The Provincial Liquor Control Acts have been framed to conform to conditions peculiar to the localities where they are in force, and there is considerable variation in the regulations. The salient feature of all is the establishment of a provincial monopoly of the retail sale of alcoholic beverages. Partial exception is made in the retail sale of beer by brewers or others, and the sale of domestic wines, which certain provinces permit while reserving regulative rights and taxing such sales. All the provinces restrict advertising either by provisions of the Liquor Control Acts or by regulations of the Liquor Control Boards. The historical review and the summaries of the liquor laws in each province which appeared in the 1949 and earlier issues of this Bulletin, are not shown herein. It is planned to repeat these from time to time as significant changes occur.

The gross sales, other revenue, and net profits of the Provincial Liquor Control Boards or Commissions for 1950 with comparable figures for earlier years, as shown in their annual published reports, are given in Table 1. Additional data obtained from the Boards in respect of the quantities and values of the different types of alcoholic beverages sold are shown in Table 2. Figures on Newfoundland are, for the first time, included.

The sales of the provincial Liquor Control Boards or Commissions in their respective fiscal years ended in 1950 totalled \$512,111,829, as compared with \$488,874,572 in 1949, a rise of 4.8 per cent. The sales figures as reported by the Liquor Boards do not in all cases represent sales to the final consumer since some provinces permit licensees to resell certain alcoholic beverages to the public. The consumers' liquor bill for the year ended March 31, 1950, is estimated at approximately \$642,000,000 (see page 9).

In addition to data on sales, this Bulletin includes statistics of production, warehouse statistics, imports, exports, and apparent gallonage consumption of alcoholic beverages for the fiscal year 1951 with comparative figures for earlier years.

The tables showing convictions for drunkenness, driving while intoxicated, illicit stills, and convictions under the Liquor Acts, which formerly appeared in this Bulletin, will be found in the annual report, **Statistics of Criminal and Other Offences**.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Newfoundland:					
Year ended March 31..... 1950	4,452,156	139,298	1,630,035	—	1,630,035
Prince Edward Island¹:					
15 months ended March 31 1944	796,122	80	201,507	—	201,507
Year ended March 31..... 1945	713,073	82	174,975	—	174,975
1946	1,188,855	115	329,708	—	329,708
1947	1,882,367	267	529,698	—	529,698
1948	1,847,052	234	522,067	—	522,067
1949	1,919,838	159	550,720	—	550,720
1950	2,146,972	—	676,505	—	676,505
Nova Scotia:					
August 18-September 30 1930	621,588	7,168	23,151	22,267	45,418
Year ended September 30..... 1931	4,958,232	38,737	728,941	23,870	752,811
1932	3,767,109	55,213	492,701	32,292	524,993
1933	2,808,728	8,392	286,681	24,580	311,261
1934	2,918,612	8,419	369,343	25,007	394,350
14 months ended November 30..... 1935	3,806,835	9,025	671,385	25,858 ²	697,243
Year ended November 30 1936	3,831,691	9,314	970,693	25,394 ³	996,087
1937	4,648,423	48,916	1,285,909	28,085	1,313,994
1938	4,684,901	58,959	1,337,458	28,356	1,365,814
1939	5,483,433	63,061	1,691,706	26,719	1,718,425
1940	8,458,175	109,832	2,256,573	27,656	2,284,229
1941	11,449,300	171,902	3,324,227	34,008	3,358,235
1942	15,136,831	241,989	4,843,926	41,439	4,885,365
1943	15,324,148	118,988	5,496,386	116,981	5,613,367
1944	17,799,417	56,514	6,546,855	191,226	6,738,081
1945	19,133,013	92,017	7,223,411	205,500	7,428,911
1946	23,316,246	63,525	8,888,902	131,763	9,020,665
1947	21,950,605	60,211	8,152,820	92,867	8,245,687
1948	21,460,586	55,853	8,072,746	80,798	8,153,544
1949	22,274,322	149,618	8,081,131	72,983	8,154,114
1950	21,155,428	144,958	7,395,822	69,304	7,465,126
New Brunswick:					
Year ended October 31 1928	3,562,367	26,173	1,042,923	—	1,042,923
1929	4,511,365	32,954	1,522,497	—	1,522,497
1930	4,809,734	36,160	1,544,303	—	1,544,303
1931	3,783,800	28,145	1,220,065	—	1,220,065
1932	2,794,171	31,168	861,540	—	861,540
1933	2,176,599	25,363	545,253	—	545,253
1934	2,296,139	18,232	557,573	—	557,573
1935	2,375,961	17,756	600,762	—	600,762
1936	2,695,859	19,823	782,742	—	782,742
1937	3,535,101	19,957	1,104,717	—	1,104,717
1938	3,525,215	24,933	1,153,763	—	1,153,763
1939	3,714,749	21,098	1,275,799	—	1,275,799
1940	5,209,122	21,729	1,655,739	—	1,655,739
1941	6,627,025	21,078	2,220,308	—	2,220,308
1942	8,070,651	34,789	2,950,957	—	2,950,957
1943	8,428,990	81,090	3,054,932	—	3,054,932
1944	9,463,966	126,691	3,497,089	—	3,497,089
1945	10,920,973	152,706	4,247,301	—	4,247,301
1946	16,628,760	115,608	6,890,562	—	6,890,562
1947	17,199,433	33,022	6,879,632	—	6,879,632
1948	16,661,291	37,840	6,606,291	—	6,606,291
1949	15,728,892	44,149	6,483,537	—	6,483,537
1950	13,798,012	43,921	5,471,929	—	5,471,929

1. Source: Prince Edward Island Public Accounts, Trading and Profit and Loss Statements of Wholesale Liquor Vendor, 1944-48 and Prince Edward Island Temperance Commission, 1949 and 1950. The Prince Edward Island Temperance Act became effective July 6, 1948. Prior to this date the sale of alcoholic beverages was prohibited except for medicinal purposes.

2. Twelve months ended September 30, 1935.

3. Fourteen months ended November 30, 1936.

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces - Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Quebec:					
Year ended April 30.....					
1922	15,212,801	1,175,909	4,035,919	—	4,035,919
1923	19,698,773	1,236,498	4,564,756	—	4,564,756
1924	19,812,781	1,337,273	5,754,370	—	5,754,370
1925	17,887,588	1,327,516	5,462,181	—	5,462,181
1926	19,018,299	1,375,155	5,796,490	—	5,796,490
1927	22,425,136	1,484,087	6,778,001	—	6,778,001
1928	24,229,624	1,451,840	7,609,689	—	7,609,689
1929	27,007,430	1,644,515	9,688,268	—	9,688,268
1930	27,539,966	1,611,321	10,080,613	—	10,080,613
1931	22,711,639	1,500,758	8,262,187	—	8,262,187
1932	17,979,782	1,372,653	6,056,331	—	6,056,331
1933	12,702,927	1,217,251	5,444,770	—	5,444,770
1934	11,370,603	1,236,138	3,939,536	—	3,939,536
1935	11,688,510	1,677,330	5,209,100	—	5,209,100
1936	12,698,163	1,764,770	4,868,400	—	4,868,400
1937	14,693,171	1,796,415	5,487,018	—	5,487,018
1938	17,027,104	1,949,063	6,221,814	—	6,221,814
1939	17,292,954	1,899,616	6,470,864	—	6,470,864
1940	17,991,145	2,206,936	7,572,121	—	7,572,121
11 months ended March 31					
1941	19,583,890	2,274,884	7,270,810	—	7,270,810
Year ended March 31					
1942	24,645,117	2,988,179	9,474,417	—	9,474,417
1943	34,213,789	3,335,081	12,332,540	—	12,332,540
1944	36,562,856	3,097,206	14,034,564	—	14,034,564
1945	43,610,465	3,533,875	17,120,638	—	17,120,638
1946	50,233,863	6,900,971	23,095,957	—	23,095,957
1947	60,987,765	7,545,607	29,715,051	—	29,715,051
1948	56,163,127	8,322,744	28,073,133	—	28,073,133
1949	53,077,824	9,260,071	27,457,579	—	27,457,579
1950	52,537,752	9,806,093	27,667,648	—	27,667,648

Note: In addition to the sales of spirits and wines from the Liquor Commission stores, as shown above, were sales of beer as follows:

	Beer Manufactured and Sold in Quebec	Beer Imported from Other Provinces	Revenue from Gallonage Tax on Sales Paid to the Liquor Commission
	\$	\$	\$
Year ended April 30.....			
1922	15,050,819	467,135	784,234
1923	13,369,885	393,742	694,557
1924	14,639,650	327,690	763,944
1925	14,467,494	390,966	765,766
1926	16,834,384	587,462	878,477
1927	18,743,163	682,674	977,545
1928	19,841,455	777,905	1,053,938
1929	21,202,393	938,643	1,164,591
1930	21,653,875	1,097,874	1,204,015
1931	20,934,014	1,024,311	1,162,296
1932	18,377,182	1,149,008	1,036,285
1933	14,176,446	1,090,417	819,780
1934	13,129,808	1,010,946	762,755
1935	13,603,405	963,284	894,086
1936	13,447,882	1,055,081	918,206
1937	14,002,742	1,242,130	958,946
1938	16,019,116	1,578,668	1,102,793
1939	15,462,175	1,541,834	1,059,226
1940	15,517,627	1,412,787	1,173,330
Year ended March 31			
1941 ¹	17,114,364	1,663,556	1,213,949
1942	22,241,830	2,062,061	1,490,005
1943	27,603,117	2,470,760	1,705,229
1944	26,164,207	2,501,563	1,549,692
1945	29,295,719	2,839,683	1,773,555
1946	34,734,066	3,290,743	4,476,841
1947	37,788,972	4,091,412	5,540,291
1948	43,809,485	6,550,028	6,599,074
1949	50,105,218	8,890,774	7,377,795
1950	55,793,618	9,782,431	7,806,891

1. 11 months.

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces - Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control	
	Gross Sales	Other Revenue	Net Profits			
	\$	\$	\$	\$	\$	
Ontario:						
June 1-October 31	1927	17,533,659	272,165	2,804,760	513,390	3,318,150
	1928	48,995,591	835,692	7,828,088	881,472	8,709,560
	1929	55,360,570	948,833	9,661,449	989,457	10,650,906
	1930	52,283,002	1,016,707	9,315,967	962,659	10,278,626
	1931	45,835,708	953,777	8,491,653	859,517	9,351,170
	1932	36,099,562	864,357	6,632,420	646,639	7,279,059
	1933	30,143,247	714,761	5,423,622	482,736	5,906,358
	1934	27,752,675	1,583,553	5,943,803	435,043	6,378,846
November 1-March 31	1935	8,110,589	920,686	2,595,881	207,411	2,803,292
Year ended March 31	1936	18,530,658	2,942,605	7,862,719	327,097	8,189,816
	1937	20,733,368	3,100,231	8,960,601	495,066	9,455,667
	1938	22,830,002	3,381,789	9,893,587	556,579	10,450,166
	1939	22,420,061	3,259,768	9,576,021	553,138	10,129,159
	1940	22,820,689	3,789,682	10,564,176	487,736	11,051,912
	1941	26,847,957	4,589,137	11,715,410	578,765	12,294,175
	1942	33,035,844	5,460,542	14,336,994	731,071	15,068,065
	1943	39,460,497	5,827,323	17,482,259	1,064,036	18,546,295
	1944	43,907,838	5,436,241	19,863,390	1,161,513	21,024,903
	1945	38,346,454	7,906,597	18,971,011	210,255 ¹	19,181,266
	1946	64,116,310	8,968,623	30,373,016	—	30,373,016
	1947	73,983,727	9,938,944	34,998,052	—	34,998,052
	1948	76,454,339	11,905,656	36,807,803	—	36,807,803
	1949	82,908,658	11,704,720	38,293,602	—	38,293,602
	1950	88,816,669	11,514,899	39,780,787	—	39,780,787

1. Balance from previous year. An amendment to the Liquor Control Act assented to April 6, 1944, provided that all permit fees shall be payable to the Board and are now included as Other Revenue.

Note: In addition to the sales of spirits, beer, and wine from Liquor Board stores, as shown above, were the following:

	Sales of Beer from Breweries and Brewers' Retail Stores	Sales of Ontario Wines from Sales Offices and Winery Premises
	\$	\$
July 24-October 31..... 1934	8,340,982	265,620
November 1, 1934-March 31..... 1935	6,975,854	557,199
Year ended March 31..... 1936	22,009,100	1,407,933
1937	23,715,896	1,660,637
1938	26,289,136	1,886,530
1939	25,192,225	2,025,700
1940	28,435,819	2,278,768
1941	34,599,090	2,636,514
1942	45,548,177	2,903,584
1943	50,523,429	3,177,122
1944	48,647,605	3,264,070
1945	61,034,601	3,504,792
1946	66,879,190	4,780,568
1947	76,633,623	4,951,697
1948	89,365,375	4,767,864
1949	100,392,231	4,510,185
1950	103,590,232	4,383,273

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

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TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces — Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Manitoba:					
Year ended August 31 1924	3,639,180	369,079	1,346,161	—	1,346,161
September 1 - April 30 1925	2,962,902	186,151	982,016	—	982,016
Year ended April 30 1926	3,745,378	319,018	1,315,185	—	1,315,185
1927	3,793,772	359,030	1,366,901	—	1,366,901
1928	3,985,006	338,019	1,345,117	—	1,345,117
1929	7,372,629	694,887	1,993,107	—	1,993,107
1930	7,620,265	741,858	2,044,981	—	2,044,981
1931	6,506,600	677,635	1,866,783	—	1,866,783
1932	5,399,003	599,136	1,490,041	—	1,490,041
1933	4,115,534	478,976	1,094,287	—	1,094,287
1934	3,767,362	442,710	992,068	—	992,068
1935	4,208,701	472,991	1,086,028	—	1,086,028
1936	4,539,694	494,108	1,293,288	—	1,293,288
1937	5,191,393	543,082	1,512,201	—	1,512,201
1938	5,889,689	597,579	1,753,363	—	1,753,363
1939	5,947,637	604,548	1,742,075	—	1,742,075
1940	6,653,342	676,290	1,781,089	—	1,781,089
1941	7,886,905	764,855	2,056,253	—	2,056,253
1942	9,983,323	905,840	2,740,498	—	2,740,498
1943	12,367,759	966,108	3,738,980	—	3,738,980
1944	12,571,892	1,110,741	3,831,368	—	3,831,368
1945	15,298,548	1,442,302	4,379,365	—	4,379,365
1946	20,267,473	1,725,999	6,101,353	—	6,101,353
11 months ended March 31 1947	21,291,234	1,625,770	6,527,122	—	6,527,122
Year ended March 31 1948	23,743,004	1,813,461	6,989,096	—	6,989,096
1949	25,429,212	1,841,632	7,291,043	—	7,291,043
1950	27,090,240	1,902,782	7,651,209	—	7,651,209
Saskatchewan:					
Year ended March 31 1926	7,812,675	45,677	1,897,758	32,022	1,929,780
1927	10,305,208	26,346	2,114,867	15,829	2,130,696
1928	11,708,535	31,210	2,443,891	13,995	2,457,886
1929	14,067,806	58,178	3,083,947	13,465	3,097,412
1930	12,380,673	64,693	2,398,414	7,262	2,405,676
1931	9,158,433	46,834	1,516,246	20,983	1,537,229
1932	5,774,060	28,779	843,417	29,221	872,638
1933	4,787,266	47,809	864,657	1,800	866,457
1934	4,823,511	14,442	918,927	1,242	920,169
1935	5,203,864	16,299	1,027,573	1,386	1,028,959
1936	5,735,355	88,662	1,278,731	1,614	1,280,345
1937	6,718,218	56,364	1,451,275	1,600	1,452,875
1938	6,042,165	54,488	1,245,518	1,673	1,247,191
1939	6,012,144	58,310	1,289,717	1,389	1,291,106
1940	7,273,941	66,670	1,704,858	1,499	1,706,357
1941	8,509,226	68,658	1,939,784	1,401	1,941,185
1942	10,094,457	80,425	2,405,911	1,155	2,407,066
1943	12,092,052	78,816	2,983,504	47,449	3,030,953
1944	12,155,223	84,632	3,335,872	325,429	3,661,301
1945	13,623,679	79,333	3,776,246	386,529	4,162,775
1946	20,602,365	371,598	6,605,448	1	6,605,448
1947	25,183,374	167,217	8,104,620	—	8,104,620
1948	25,421,881	134,131	7,920,528	—	7,920,528
1949	27,657,248	144,215	8,545,831	—	8,545,831
1950	29,297,885	145,055	9,112,458	—	9,112,458

1. In compliance with an amendment to Section 212 of the Liquor Act, all permit fees received by the Board, subsequent to March 31, 1945, are included as revenue in the operating accounts of the Board.

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces - Continued

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Alberta:					
June 1—December 31 1924	2,632,605	374,647	1,043,212	83,255	1,126,467
Year ended December 31 1925	3,734,111	551,620	1,559,768	112,240	1,672,008
1926	4,268,586	587,925	1,803,552	131,128	1,934,680
1927	4,858,849	565,005	2,038,622	147,335	2,185,957
January 1—March 31 1928	1,256,354	143,382	523,887	75,585	599,472
Year ended March 31 1929	6,551,523	633,263	2,661,048	194,566	2,855,614
1930	6,283,507	611,722	2,410,886	186,666	2,597,552
1931	4,678,109	512,275	1,738,954	148,572	1,887,526
1932	3,571,279	431,145	1,305,541	117,483	1,423,024
1933	2,929,946	486,766	1,319,140	93,039	1,412,179
1934	2,697,855	475,013	1,177,870	91,605	1,269,475
1935	3,224,145	596,815	1,480,365	57,434	1,537,799
1936	3,726,056	612,027	1,802,206	52,522	1,854,728
1937	7,660,709 ¹	167,368	2,331,869	58,944	2,390,813
1938	8,194,271	171,711	2,532,751	61,203	2,593,954
1939	8,645,554	178,378	2,676,944	63,180	2,740,124
1940	9,365,551	200,086	2,873,748	63,478	2,937,226
1941	10,753,378	224,130	3,136,214	71,413	3,207,627
1942	13,197,621	263,634	3,812,718	84,457	3,897,175
1943	16,968,827	301,231	4,908,376	141,840	5,050,216
1944	17,250,473	259,786	5,112,474	243,633	5,356,107
1945	20,564,057	339,954	5,820,990	205,122	6,026,112
1946	27,351,965	440,417	8,051,228	197,586	8,248,814
1947	31,735,992	579,285	9,534,868	170,207	9,705,075
1948	33,361,456	641,305	9,820,587	150,618	9,971,205
1949	37,186,747	687,468	11,045,257	153,411	11,198,668
1950	39,850,663	705,098	11,814,309	165,160	11,979,469
British Columbia:					
June 15, 1921—March 31 1922	6,344,617	130,955	1,772,971	331,115	2,104,086
Year ended March 31 1923	9,275,993	180,996	2,325,454	316,074	2,641,528
1924	11,663,798	128,644	3,037,101	170,367	3,207,468
1925	11,409,116	143,832	2,689,039	158,183	2,847,222
1926	13,434,345	279,062	3,331,934	161,261	3,493,195
1927	13,805,089	251,234	3,469,397	167,036	3,636,433
1928	13,956,910	309,363	3,769,714	170,281	3,939,995
1929	15,132,933	254,658	4,192,223	183,943	4,376,166
1930	16,498,693	232,661	4,640,098	197,083	4,837,181
1931	14,735,423	246,545	4,022,705	167,859	4,190,564
1932	11,753,942	203,299	3,293,239	128,622	3,421,861
1933	8,607,317	183,225	2,224,873	96,862	2,321,735
1934	9,262,102	123,264	2,270,396	43,949	2,314,345
1935	10,195,935	134,860	2,448,042	39,301	2,487,343
1936	11,169,437	140,544	3,015,904	45,925	3,061,829
1937	12,746,783	145,073	3,555,429	51,904	3,607,333
1938	14,110,159	150,023	4,042,627	52,538	4,095,165
1939	13,738,097	152,861	3,841,130	51,011	3,892,141
1940	14,960,234	157,114	4,403,963	52,985	4,456,948
1941	17,590,253	169,131	4,781,465	60,017	4,841,482
1942	20,969,955	161,411	5,863,024	65,420	5,928,444
1943	28,711,281	170,975	8,023,524	122,271	8,145,795
1944	24,825,175	154,213	6,699,557	246,697	6,946,254
1945	29,358,380	167,654	7,721,061	160,436	7,881,497
1946	38,743,456	182,624	11,051,326	142,861	11,194,187
1947	47,961,515	202,294	14,634,291	91,699 ²	14,725,990
1948	55,249,376	246,578	16,598,430	—	16,598,430
1949	56,954,899	299,948	18,073,768	—	18,073,768
1950	57,285,610	309,408	17,917,330	—	17,917,330

1. On April 1, 1936, the privilege granted to the breweries of making direct delivery of beer to the licensees and permittees through Distributors Limited was withdrawn, and since that date all sales have been made through the Board.

2. By the Government Liquor Act Amendment Act, 1947, the individual liquor permit was abolished and the sale of liquor under individual liquor permits was terminated on March 31, 1947.

TABLE 1. Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards, and Net Revenue from Liquor Control, by Provinces — Concluded

Province and Year	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Yukon Territory:					
September 15, 1921-March 31..... 1922	75,434	66	25,843	—	25,843
Year ended March 31					
1923	210,781	10	70,283	—	70,283
1924	218,739	16	71,486	—	71,486
1925	93,356	1,770	26,647	—	26,647
1926	170,927	62	50,329	1,330	51,659
1927	199,387	—	44,515	2,293	46,808
1928	204,767	—	48,843	1,690	50,533
1929	233,573	30	67,789	2,637	70,426
1930	254,346	—	87,789	2,301	90,090
1931	238,367	308	78,346	1,948	80,294
1932	188,325	265	60,704	2,029	62,733
1933	170,788	69	55,504	1,798	57,302
1934	154,604	192	50,236	1,695	51,931
1935	160,637	156	51,307	1,974	53,281
1936	186,492	81	67,221	3,035	70,256
1937	219,023	192	80,916	3,360	84,276
1938	233,434	305	86,642	3,165	89,807
1939	231,457	627	90,570	3,030	93,600
1940	251,312	856	102,413	3,010	105,423
1941	244,574	531	92,659	3,725	96,384
1942	260,866	748	92,366	3,024	95,390
1943	637,778	1,157	264,820	1,968	266,788
1944	713,638	32,108	294,555	798	295,353
1945	623,933	19,025	270,274	2,298	272,572
1946	838,045	11,586	348,102	2,622	350,724
1947	846,989	6,285	340,532	2,932	343,464
1948	972,367	5,107	355,165	3,581	358,746
1949	1,168,561	228	431,290	2,884	434,174
1950	1,454,289	75	557,336	101	557,437
Northwest Territories:					
June 27, 1939-March 31	87,697	3,548	16,637	1,091	17,728
Year ended March 31					
1941	142,998	1,787	31,190	872	32,062
1942	166,633	2,324	49,302	474	49,776
1943	264,051	5,149	94,183	1,208	95,391
1944	255,234	10,710	108,273	1,269	109,542
1945	217,266	10,375	89,393	793	90,186
1946	303,802	10,457	125,485	2,094	127,579
1947	659,005	10,717	206,228	3,424	209,652
1948	687,869	8,036	196,371	2,702	199,073
1949	669,963	4,295	246,505	3,137	249,642
1950	676,600	4,215	246,254	2,549	248,803

Consumers' Liquor Bill

The sales of alcoholic beverages in Canada, as shown above, (totalling \$512,111,830 for the provincial fiscal years ended in 1950), do not, in all cases, represent sales to the final consumer. Some provinces permit licensees to resell certain alcoholic beverages by the glass or open bottle. On the basis of the most reliable information available regarding appropriate mark-ups, it is estimated that the total retail sales of alcoholic beverages in Canada (the consumers' liquor bill) amounted to approximately \$642,000,000 in the year ended March 31, 1950. Comparable figures were \$614,000,000 in 1949, \$572,000,000 in 1948 and \$524,000,000 in 1947. Estimates of the consumers' liquor bill on a calendar year basis are as follows: 1947, \$564,000,000; 1948, \$609,000,000; 1949, \$642,000,000; 1950, \$651,000,000

(preliminary). (See "National Accounts, Income and Expenditure, 1926-50").

It must be remembered that these amounts are not all spent by Canadians. They include, as well, the expenditures of tourists and other visitors to Canada who number many millions annually (see also page 29). It should be remembered, too, that a substantial proportion of the above amounts (more than 50 per cent) was returned to the federal and provincial governments as duties, taxes, and other revenue.

Further breakdowns of sales in each province by type of beverage, insofar as available, are shown in Table 2 on pages 10-18. Wherever possible, quantities as well as values are shown¹.

1. For an estimate of the apparent consumption, in gallons, of spirits, beer, and wine, in Canada, see Tables 12-14.

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage
Newfoundland
 (Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
	\$						
Value:							
Spirits	3,387,397						
Alcohol	400						
Wine	180,718						
Beer	883,641						
Total	4,452,156						

Data shown only for period subsequent to
 Newfoundland's entry into Confederation

Prince Edward Island
 (Years ended March 31)

	1950	1949	1948	1947	1946	1945	1944
	Cases	Cases	Cases				
Spirits:							
Alcohol	3	—	—				
Brandy:							
Domestic	355	177	100				
Imported	375	185	65				
Gin:							
Domestic	4,075	3,200	1,375				
Imported	1,300	825	550				
Rum:							
Domestic	9,775	7,050	5,650				
Imported	5,600	4,350	3,850				
Whisky:							
Domestic	6,675	5,125	4,450				
Imported	1,505	944	2,364				
Liqueurs:							
Domestic	50	3	—				
Imported	149	51	20				
Ale:							
Domestic	132,540	140,325	78,475				
Imported	1,300	1,650	300				
Wine:							
Domestic	3,500	2,175	900				
Imported	2,200	1,825	530				

Information
 not
 available

Note. Value figures by type not available for Prince Edward Island.

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Nova Scotia
(Years ended November 30)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol	123	112	92	94	91	130	116
Brandy	6,462	6,869	7,042	9,059	9,428	5,745	8,398
Gin	37,160	40,846	39,082	43,226	68,608	56,952	56,787
Rum	248,709	244,821	226,776	197,400	172,968	109,023	96,229
Whisky	87,281	109,514	124,243	152,035	168,313	174,852	163,450
Liqueurs	1,862	2,386	2,342	2,688	2,680	2,038	1,595
Total	381,597	404,548	399,577	404,502	422,088	348,740	326,575
Wines	162,662	150,000	153,147	157,499	140,729	97,344	101,243
Cider	23,333	21,691	18,277	18,363	23,422	15,920	11,797
Total	185,995	171,691	171,424	175,862	164,151	113,264	113,040
Beer:							
Domestic:							
N.S. and N.B.	3,463,247	3,243,963	2,705,752	2,617,016	2,962,747	2,439,710	2,221,064
Western	791,500	1,223,869	1,559,839	1,830,105	2,117,282	1,982,328	1,899,288
Imported	12,058	11,780	6,412	2,132	—	959	5,552
Total	4,266,805	4,479,612	4,272,003	4,449,253	5,080,029	4,422,997	4,125,904
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol	3,984	3,651	2,993	2,947	2,824	4,026	3,603
Brandy	194,840	204,554	210,815	265,841	269,648	160,345	231,215
Gin	948,615	1,024,318	983,478	1,063,725	1,716,662	1,378,044	1,372,259
Rum	6,452,556	6,319,109	5,744,070	5,117,777	4,392,071	2,623,663	2,182,612
Whisky	2,603,388	3,240,431	3,642,774	4,285,475	4,575,509	4,661,827	4,326,749
Liqueurs	75,374	85,674	82,252	90,263	85,595	65,207	50,996
Total	10,278,757	10,877,737	10,666,382	10,826,028	11,042,309	8,893,112	8,167,434
Wines and Cider	1,214,789	1,199,584	1,220,323	1,154,539	962,928	634,306	634,813
Beer:							
Domestic:							
N.S. and N.B.	7,476,196	6,897,516	5,655,995	5,405,540	6,066,604	4,686,654	4,249,087
Imported and Western	2,185,686	3,299,484	3,917,884	4,564,495	5,244,378	4,918,922	4,747,988
Total	9,661,882	10,197,000	9,573,879	9,970,035	11,310,982	9,605,576	8,997,075
Miscellaneous	—	1	2	1	27	19	95
Grand Total	21,155,428	22,274,322	21,460,586	21,950,603	23,316,246	19,133,013	17,799,417

New Brunswick
(Years ended October 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Alcohol		19	19	30	Information not available		
Spirits	Not available	306,131	311,597	322,480			
Wine		259,011	214,621	214,385			
Beer		2,105,663	2,735,663	2,928,217			
Value:	\$	\$	\$	\$	\$	\$	\$
Alcohol	841	1,238	824	1,116	3,066	3,580	5,021
Spirits	7,802,939	8,510,136	8,728,829	9,092,942	9,590,800	5,720,847	4,585,396
Wine	1,562,284	1,679,247	1,571,471	1,510,422	1,256,637	751,321	632,458
Beer	4,432,359	5,538,270	6,360,167	6,576,429	5,777,742	4,445,203	4,238,953
Containers	—	—	—	18,524	515	23	2,138
Less returned sales	411	—	—	—	—	—	—
Total	13,798,012	15,728,891	16,661,291	17,199,433	16,628,760	10,920,974	9,463,966

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Quebec
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol, 65 O.P.	9,560	8,169	5,812	2,602	3,939	3,706	10,212
Alcohol, 30 U.P.	138,197	134,323	122,508	64,718	39,149	147,813	337,795
White Whisky	—	—	—	—	—	1,705	16,977
Brandy — Canadian	19,466	23,898	12,393	10,004	7,997	10,608	26,619
Imported	112,002	102,280	97,542	155,860	129,131	84,371	63,129
Gin — Canadian	549,939	553,225	633,217	722,633	784,154	663,066	464,555
Imported	28,489	23,051	13,750	10,578	2,107	3,097	9,699
Irish Whisky	—	—	—	—	—	—	—
Liqueurs — Canadian	20,875	22,333	22,092	16,615	11,232	11,044	7,656
Imported	20,277	16,358	13,685	8,424	1,001	159	759
Rum	101,267	101,922	112,546	155,578	190,480	145,419	58,377
Rye	691,943	710,011	789,792	849,220	560,015	557,842	362,249
Scotch — Canadian	117,136	138,747	186,096	239,415	149,909	155,513	175,522
Imported	208,297	208,886	156,872	129,031	131,798	140,760	123,345
Miscellaneous	7,147	5,641	5,222	4,462	3,127	2,366	2,378
Total	2,024,595	2,048,844	2,171,527	2,369,140	2,014,039	1,927,469	1,659,272
Wines:							
Champagne — Canadian	12,976	8,039	11,598	11,916	14,488	14,166	9,472
Imported	11,337	9,489	7,675	7,933	2,862	60	77
Claret — Canadian	1,634	1,762	1,727	2,176	1,707	3,419	3,731
Imported	21,766	18,123	15,633	12,034	8,071	7,050	4,082
Sauterne — Canadian	12,611	11,994	20,284	17,583	1,550	2,190	6,490
Imported	24,901	23,267	13,738	19,598	14,663	8,607	6,436
Port — Canadian	173,850	166,181	221,272	363,795	284,589	266,916	278,925
Imported	110,925	131,037	115,483	130,872	102,873	69,623	76,276
Sherry — Canadian	510,267	555,567	709,737	884,030	637,491	762,019	531,667
Imported	47,914	45,953	52,337	82,703	82,554	34,752	31,047
Burgundy — Imported	20,690	21,086	15,960	14,890	11,773	6,409	5,874
Vermouth — Canadian	16,995	19,431	21,348	26,088	22,321	21,471	16,591
Imported	18,217	12,078	7,509	6,344	10,117	3,637	2,689
Miscellaneous	79,411	68,942	68,832	75,760	56,880	54,739	52,866
Total	1,063,694	1,092,949	1,283,133	1,655,722	1,251,939	1,255,058	1,026,223
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol, 65 O.P.	345,376	295,183	211,741	95,017	143,193	124,337	390,933
Alcohol, 30 U.P.	2,352,181	2,284,073	2,083,153	1,116,383	665,766	2,269,433	5,120,560
White Whisky	—	—	—	—	1	217,521	217,521
Brandy — Canadian	596,427	647,298	330,332	241,227	187,599	234,681	571,151
Imported	3,201,551	3,033,534	2,936,813	4,149,292	3,253,941	1,970,173	1,447,487
Gin — Canadian	11,473,294	11,560,465	13,349,409	15,300,995	16,480,764	13,017,662	9,117,106
Imported	764,437	631,325	377,135	287,345	55,975	78,700	256,935
Irish Whisky	—	—	—	—	—	—	—
Liqueurs — Canadian	479,399	515,908	516,251	393,354	270,119	244,068	164,323
Imported	658,832	546,140	480,797	309,275	36,097	4,116	27,094
Rum	2,581,590	2,573,085	2,876,930	3,933,632	4,879,966	2,526,846	1,313,349
Rye	16,546,799	16,873,389	18,359,989	19,341,145	12,562,859	11,658,435	7,739,203
Scotch — Canadian	2,956,858	3,558,699	4,712,135	5,717,608	3,559,618	3,484,839	3,851,992
Imported	6,636,240	6,557,472	4,905,542	4,047,983	4,102,801	4,164,156	3,478,674
Miscellaneous	160,516	130,201	117,674	100,816	69,685	50,255	49,793
Total	48,753,500	49,206,772	51,257,901	55,034,072	46,268,384	39,849,811	33,746,121
Wines:							
Champagne — Canadian	205,460	123,073	173,931	170,515	196,354	179,799	113,085
Imported	391,925	342,206	311,075	328,460	116,783	1,747	2,149
Claret — Canadian	7,563	8,476	9,000	11,120	8,348	14,714	17,138
Imported	154,887	124,424	118,803	113,123	66,742	51,617	29,830
Sauterne — Canadian	60,678	57,095	73,014	83,349	7,390	9,398	26,872
Imported	200,327	188,222	167,551	163,723	112,359	64,725	46,657
Port — Canadian	695,267	698,141	1,033,896	1,555,225	1,172,266	901,970	909,076
Imported	836,171	933,591	858,668	990,950	751,303	438,332	425,153
Sherry — Canadian	2,027,445	2,275,324	3,211,992	3,702,096	2,579,621	2,545,697	1,694,479
Imported	478,735	470,365	507,399	700,477	592,136	266,792	209,320
Burgundy — Imported	215,572	248,582	178,973	149,577	132,823	65,561	51,805
Vermouth — Canadian	160,550	187,974	217,974	231,264	198,713	161,325	116,446
Imported	198,288	145,928	107,459	88,076	103,836	50,629	31,397
Miscellaneous	512,644	435,989	461,396	419,734	231,552	205,214	197,893
Total	6,145,512	6,239,390	7,431,131	8,707,689	6,270,226	4,957,520	3,871,300

Note. The sales values of spirits and wine in Quebec shown above include certain taxes and hence are slightly higher than the amounts shown in Table 1.

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Quebec — Concluded

Beer

Fiscal Year ¹	Beer Manufactured and Sold within the Province		Beer Imported from Other Provinces		Beer Exported from the Province	
	Gal.	\$	Gal.	\$	Gal.	\$
1922	21,741,963	15,050,819	579,385	467,135	241,660	166,717
1923	22,017,521	13,369,885	588,836	393,742	207,413	127,500
1924	25,238,355	14,639,650	492,022	327,690	498,111	311,536
1925	26,111,658	14,467,494	579,069	390,966	537,896	448,840
1926	25,511,627	16,834,384	829,891	587,462	170,809	147,710
1927	25,812,338	18,743,163	949,018	682,674	163,141	125,068
1928	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706
1929	27,909,277	21,202,393	1,106,023	938,643	1,454,080	1,150,798
1930	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504
1931	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590
1932	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510
1933	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729
1934	17,576,048	13,129,808	1,297,137	1,010,946	1,294,539	1,114,353
1935	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035
1936	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168
1937	18,741,258	14,002,742	1,385,972	1,242,130	4,570,054	3,934,054
1938	21,291,283	16,019,116	1,721,032	1,578,668	5,228,668	4,458,086
1939	20,630,997	15,462,175	1,680,166	1,541,834	4,830,251	4,173,809
1940	19,767,731	15,517,627	1,565,536	1,412,787	5,405,860	4,797,013
1941	20,257,638	17,114,364	1,814,168	1,663,556	6,658,467	6,130,981
1942	24,881,008	22,241,830	2,210,007	2,062,061	14,046,480	13,898,568
1943	28,493,611	27,603,117	2,510,546	2,470,760	15,291,934	16,296,950
1944	25,712,187	26,164,207	2,464,027	2,501,563	15,514,731	16,278,727
1945	29,429,762	29,295,719	2,816,716	2,839,683	16,549,785	19,091,363
1946	32,346,781	34,734,066	3,040,179	3,290,743	16,973,864	19,755,326
1947	34,524,288	37,788,972	3,684,620	4,091,412	16,783,443	19,409,337
1948	39,819,565	43,809,485	5,691,288	6,550,028	17,307,180	20,185,674
1949	43,478,545	50,105,218	7,402,799	8,890,774	15,214,674	19,011,855
1950	46,221,044	55,793,618	7,619,580	9,782,431	14,237,225	18,198,128

1. 1922-40, fiscal years ended April 30; 1941, 11 months ended March 31; 1942-48, fiscal years ended March 31.

Ontario
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic:							
Brandy	48,732	49,316	60,837	51,191	41,784	29,807	37,091
Gin	370,601	336,698	342,518	540,690	412,540	151,248	268,912
Rum	133,248	—	—	—	—	—	—
Whisky	2,266,173	2,202,711	1,998,451	1,634,226	1,604,584	1,012,439	1,268,848
Liqueurs	44,481	35,993	29,872	19,306	8,965	9,224	13,445
Miscellaneous	3,530	4,968	5,544	10,949	8,245	6,682	3,497
Total	2,866,765	2,629,686	2,437,222	2,256,362	2,076,118	1,209,400	1,591,793
Spirits, Imported:							
Brandy	65,704	58,203	46,921	68,631	84,105	53,190	52,522
Gin	31,054	22,939	15,995	12,948	6,185	5,306	15,866
Rum	164,992	161,991	202,095	458,893	291,046	95,123	84,125
Whisky	336,694	333,678	233,231	180,762	202,723	154,263	196,132
Liqueurs	31,757	36,910	30,413	12,284	783	719	986
Miscellaneous	2,221	1,409	579	368	74	66	207
Total	632,422	615,130	529,234	733,886	584,916	308,667	349,838
Wines — Domestic							
Imported	1,077,406	1,092,814	1,133,094	834,320	838,075	698,507	633,284
Imported	118,867	109,419	104,191	219,130	105,462	44,782	43,901
Beer — Domestic							
Imported	1,708,065	1,736,952	1,492,327	933,988	780,843	1,366,943	678,310
Imported	23,174	17,191	8,323	9,683	20,944	29,888	21,641
Total Sales from Liquor Stores	6,426,699	6,201,192	5,704,391	4,987,369	4,406,358	3,658,187	3,318,767
B. & B.W. Sales (Domestic Beer)							
Wineries' Sales (Domestic Wines)	68,266,273	67,832,025	66,661,597	57,963,901	50,248,243	45,785,337	37,807,947
Wineries' Sales (Domestic Wines)	1,049,308	1,066,161	1,108,133	1,169,434	1,195,109	880,883	864,060

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — continued

Ontario — Concluded

Sales	1950	1949	1948	1947	1946	1945	1944
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits, Domestic:							
Brandy.....	1,096,576	1,177,673	1,177,589	1,412,004	865,632	538,216	660,874
Gin.....	7,443,002	6,685,174	6,881,405	10,863,301	8,240,437	3,014,027	5,177,652
Rum.....	3,214,658	—	—	—	—	—	—
Whisky.....	49,145,974	48,157,228	44,698,490	34,825,356	34,272,137	21,292,253	24,777,327
Liqueurs.....	1,057,036	853,420	697,865	443,686	216,355	221,234	310,491
Miscellaneous.....	69,088	108,945	126,614	227,361	165,918	134,811	82,453
Total.....	62,026,334	56,982,440	53,581,963	47,771,708	43,760,479	25,200,541	31,008,797
Spirits, Imported:							
Brandy.....	1,751,654	1,577,277	1,115,225	1,728,796	1,876,774	1,152,370	1,139,401
Gin.....	745,746	566,873	381,130	314,645	150,429	130,135	385,280
Rum.....	4,177,634	4,204,638	5,127,308	10,905,609	6,786,816	2,167,132	2,008,685
Whisky.....	9,701,868	9,677,146	6,796,204	5,201,747	5,871,707	4,403,749	5,578,032
Liqueurs.....	913,090	1,071,829	919,002	376,466	24,734	21,711	34,534
Miscellaneous.....	52,165	36,001	19,403	15,777	949	1,771	6,343
Total.....	17,342,157	17,133,764	14,358,272	18,543,040	14,711,409	7,876,868	9,152,275
Wines:							
Domestic.....	4,412,081	4,467,450	4,680,682	3,550,705	3,003,845	2,369,193	2,085,189
Imported.....	1,375,154	1,295,185	1,261,180	2,492,869	1,228,843	431,623	413,040
Beer:							
Domestic.....	3,559,043	2,952,840	2,539,959	1,587,781	1,327,434	2,333,746	1,153,193
Imported.....	101,900	76,979	32,283	37,624	84,300	134,483	95,344
Total Sales from Liquor Stores.....	88,816,669	82,908,658	76,454,339	73,983,727	64,116,310	38,346,454	43,907,838
B. and B.W. Sales (Domestic Beer, exclusive of container value).....	103,590,232	100,392,231	89,365,375	76,633,623	66,879,190	61,034,601	48,647,605
Wineries' Sales (Domestic Wines).....	4,383,273	4,510,185	4,767,864	4,951,697	4,780,568	3,504,792	3,264,070
Grand Total.....	196,790,174	187,811,074	170,587,578	155,569,047	135,776,068	102,885,847	95,819,513

DOMESTIC BEER

Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales from Liquor Stores' Stock.....	1,708,065	1,736,952	1,492,327	933,988	780,808	1,366,886	678,044
Beer orders taken at Liquor Stores for delivery by breweries and brewers' warehouses.....	—	—	—	—	35	57	267
Sales from breweries and brewers' warehouses.....	68,266,273	67,832,025	66,661,597	57,963,901	50,248,243	45,785,337	37,807,947
Total, Ontario Sales of Domestic Beer.....	69,974,338	69,568,977	68,153,924	58,897,889	51,029,086	47,152,280	38,486,258
Sales to other Provinces.....	8,458,999	8,726,284	6,775,044	5,068,504	4,251,807	3,874,106	3,460,560
Export Sales.....	654,052	656,600	1,292,147	1,784,058	1,401,483	1,704,639	2,071,002

ONTARIO WINES

Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales at Wineries.....	1,049,308	1,066,161	1,108,133	1,169,434	1,195,109	880,883	864,060
Sales to the Board.....	1,019,446	1,060,517	1,103,985	861,486	817,770	681,371	614,675
Total Ontario Sales.....	2,068,754	2,126,678	2,212,118	2,030,920	2,012,879	1,562,254	1,478,735
Sales to other Provinces.....	1,630,779	1,575,675	1,903,939	2,240,527	1,850,650	1,554,265	1,542,432
Export Sales.....	4,932	13,432	21,389	28,190	58,581	49,769	61,602

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued
Manitoba
 (Years ended April 30, 1944-46; 11 Months ended March 31, 1947; Years ended March 31, 1948-50)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	452,668	413,453	379,992	361,136	326,870	214,608	214,771
Beer:							
Domestic.....	9,023,133	8,749,647	8,580,047	7,843,036	8,346,703	6,767,773	4,803,497
Imported	3,229	2,952	1,474	329	15	4,038	2,614
Wines.....	248,034	244,273	248,265	245,353	194,130	176,293	169,897
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits	11,189,458	10,291,105	9,418,947	8,876,817	7,961,394	5,209,650	5,136,461
Beer.....	14,498,992	13,753,924	12,899,870	11,115,194	11,337,074	9,275,741	6,712,504
Wines.....	1,401,789	1,384,182	1,424,187	1,299,223	969,005	813,158	722,927
Total	27,090,239	25,429,211	23,743,004	21,291,234	20,267,473	15,298,549	12,571,892

Saskatchewan
 (Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Domestic:							
Brandy.....	1,107	2,674	3,020	2,522	—	—	—
Gin.....	29,492	24,672	25,451	43,682	61,122	24,304	27,556
Whisky.....	195,234	171,272	143,837	162,587	89,593	87,706	141,281 ¹
Liqueurs	5,183	1,878	7,474	1,997	2,022	2,470	2,503 ¹
Miscellaneous	3,040	2,652	2,806	1,842	1,555	—	—
Total	234,056	203,148	182,588	212,630	154,292	114,480	171,340
Imported:							
Brandy.....	19,369	14,621	9,305	12,430	11,755	7,804	7,055
Gin.....	3,226	2,355	1,518	2,372	1,214	—	—
Rum.....	34,492	33,336	40,616	47,328	42,506	9,280	10,503
Whisky.....	73,349	60,503	52,632	32,310	43,042	33,028	2
Liqueurs	7,614	9,081	1,287	2,566	120	198	2
Miscellaneous	—	—	—	—	—	—	—
Total	138,050	119,896	105,358	97,006	98,637	50,310	17,558
Wines:							
Domestic.....	251,626	224,971	284,536	345,732	233,815	228,546	260,809 ¹
Imported	34,440	37,824	50,824	61,212	29,760	23,348	2
Beer:							
Domestic.....	7,904,286	7,693,026	7,316,840	5,360,619	5,863,054	3,853,394	3,218,961

1. Includes imported.

2. Included with domestic.

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — continued
Saskatchewan — concluded

Sales	1950	1949	1948	1947	1946	1945	1944
	\$	\$	\$	\$	\$	\$	\$
Value:							
Spirits:							
Domestic:							
Brandy	43,290	78,104	87,192	69,021	—		
Gin	696,656	599,863	611,696	1,011,962	1,452,878		
Whisky	5,023,562	4,382,702	3,679,361	4,051,381	2,272,205		
Liqueurs	108,770	100,639	212,990	50,936	54,446		
Miscellaneous	49,440	43,940	46,252	31,829	26,656		
Total	5,921,718	5,205,248	4,637,491	5,215,129	3,806,185		
Imported:							
Brandy	507,397	415,102	256,255	326,010	294,287		
Gin	72,990	67,257	18,758	66,901	34,362		
Rum	972,156	934,557	1,078,048	1,377,363	1,289,793		
Whisky	2,447,713	2,270,811	1,726,548	1,053,238	1,399,539		
Liqueurs	275,105	258,799	45,483	81,228	4,233		
Miscellaneous	—	—	—	—	—		
Total	4,275,361	3,946,526	3,125,092	2,904,740	3,022,214		
Wines:							
Domestic	1,470,826	1,536,691	1,605,605	1,737,143	1,197,786		
Imported	295,205	331,986	425,360	511,368	259,608		
Total	1,766,031	1,868,677	2,030,965	2,248,511	1,457,394		
Total Spirits and Wines	11,963,110	11,020,451	9,793,548	10,368,380	8,285,793	5,799,646	6,301,207
Beer:							
Domestic	17,334,771	16,636,797	15,628,333	14,814,994	12,316,572	7,824,033	5,854,016
Grand Total	29,297,881	27,657,248	25,421,881	25,183,374	20,602,365	13,623,679	12,155,223

Information
not
available

Alberta
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Quantity:							
Spirits, Domestic:							
Alcohol, 65 O.P.	70	81	70	80	107	121	195
Alcohol, Absolute	20	8	5	13	13	8	7
Brandy	2,909	2,986	4,617				
Gin	46,150	44,762	48,380				
Rum	14,136	11,872	6,838				
Canadian Whisky	273,430	220,209	191,917	259,700	216,500	154,000	116,500
Bourbon	859	849	345				
Scotch Whisky Type	8,807	12,581	24,000				
Liqueurs	12,159	11,589	6,800	2,700	2,300	1,400	2,350
Total	358,540	304,937	282,972	262,493	218,920	155,529	119,052
Spirits, Imported:							
Brandy	21,645	18,996	12,498				
Gin	4,460	4,017	1,806				
Rum	47,662	42,393	44,530	146,800	127,000	88,000	117,000
Scotch Whisky	113,191	113,480	71,706				
Irish Whisky	339	603	452				
Liqueurs	7,476	7,560	5,200	2,300	400	1,000	1,080
Total	194,773	187,049	136,192	149,100	127,400	89,000	118,080
Wines:							
Domestic	164,000	150,417	272,500	230,000	110,000	121,600	112,750
Imported	33,900	24,682	37,500	45,000	20,000	16,300	13,800
Beer, Ale and Stout	12,393,000	11,728,912	11,103,000	10,900,000	9,325,000	7,253,700	5,600,000
Value:	\$	\$	\$	\$	\$	\$	\$
Liquor	16,558,576	14,867,765	12,791,418	12,342,780	10,066,155	7,403,832	7,492,678
Beer	23,292,087	22,318,982	20,570,037	19,393,212	17,285,809	13,160,225	9,757,795
Total	39,850,663	37,186,747	33,361,455	31,735,992	27,351,964	20,564,057	17,250,473

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

British Columbia
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Spirits, Rye Whisky, Bourbon Whisky, Scotch Whisky, Irish Whisky, Brandy, Gin, Rum, Alcohol ..	33,371,773	33,416,768	31,398,643	26,963,922	20,093,642	13,527,386	11,752,824
Liqueurs, Cocktails, Vermouth, Bitters	553,036	515,371	419,089	226,064	70,211	55,785	82,941
Total	33,924,809	33,932,139	31,817,732	27,189,986	20,163,853	13,583,171	11,835,765
Wines:							
British Empire Wines:							
British Columbia	1,056,507	945,880	912,138	684,775	571,769	578,816	600,988
Australian	222,280	145,859	147,798	242,763	149,192	96,989	104,244
Ontario	162,940	173,335	121,104	50,931	26,178	13,510	14,885
South Africa	85,661	115,537	69,841	11,535	21,454	—	1,154
Other:							
Port, Sherry and Still Burgundy	315,180	348,884	468,591	364,222	230,456	134,803	124,113
Claret and Sauterne	34,008	34,174	3,658	—	—	—	—
Champagne and Sparkling Wines	57,042	54,810	58,068	50,629	16,229	—	45
Oriental Wines	26,341	—	—	—	—	67	7
Total	1,959,959	1,818,479	1,781,198	1,404,855	1,015,278	824,185	845,436
Malt Liquors:							
B. C. Beer, Ale and Stout:							
To Licensees	13,148,007	13,023,652	12,618,332	9,609,856	7,139,904	5,726,089	5,707,799
To Individual Purchasers	7,660,081	7,560,364	8,289,536	8,994,442	9,846,040	8,863,442	6,195,522
Eastern Canadian Beer and Ale	476,497	520,504	686,315	747,978	577,384	269,109	172,772
Great Britain and Ireland Ale and Stout	116,257	99,761	56,262	14,398	997	92,384	67,881
Total	21,400,842	21,204,281	21,650,445	19,366,674	17,564,325	14,951,024	12,143,974
Grand Total	57,285,610	56,954,899	55,249,375	47,961,515	38,743,456	29,358,380	24,825,175

Yukon Territory
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol	—	—	—	—	5	2	2
Brandy	207	1,248	148	130	301	406	32
Gin	2,232	2,254	2,760	3,418	2,350	595	1,295
Rum	3,694	2,918	2,745	2,609	2,451	1,578	1,699
Rye Whisky	12,234	7,863	8,524	7,231	10,060	7,485	4,170
Scotch Whisky	4,396	3,664	3,288	1,697	1,548	2,189	2,386
Liqueurs, Cocktails, Vermouth, Bitters	583	2,855	374	63	19	18	20
Total	23,346	20,802	17,839	15,148	16,734	12,273	9,604
Wines:							
Domestic	2,386	1,525	1,525	2,568	1,722	1,595	1,943
Imported	789	852	1,372	662	286	287	378
Malt liquors:							
Sold to private individuals	6,597	8,693	8,906	10,448	21,167	28,810	7,444
Sold to licensees	146,253	109,706	90,082	81,967	61,710	19,476	26,344

TABLE 2. Sales of Alcoholic Beverages by Types of Beverage — Concluded
Yukon Territory — Concluded

Sales	1950	1949	1948	1947	1946	1945	1944
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol	—	5	11	—	122	37	53
Brandy	8,663	7,657	6,196	5,481	13,544	16,495	1,018
Gin	62,428	64,211	68,063	89,152	56,390	15,788	48,882
Rum	168,343	133,033	114,395	117,408	102,955	56,778	66,464
Rye Whisky	331,667	279,113	232,244	195,238	271,613	222,232	351,392
Scotch Whisky	198,613	137,215	109,465	61,083	55,720	81,658	89,943
Liqueurs, Cocktails, Vermouth, Bitters	11,249	8,372	6,960	1,130	367	329	436
Total	780,963	629,606	537,334	469,492	500,711	393,317	558,188
Wines:							
Domestic	19,534	16,850	10,309	19,260	10,330	11,965	10,578
Imported	11,156	10,537	15,811	7,944	3,434	3,448	7,387
Malt Liquors:							
Sold to private individuals	36,072	45,411	45,458	47,015	95,252	138,842	35,398
Sold to licensees	606,565	466,157	363,455	303,278	228,318	76,361	102,087
Grand Total	1,454,289	1,168,561	972,367	846,989	838,045	623,933	713,638

Northwest Territories
(Years ended March 31)

Sales	1950	1949	1948	1947	1946	1945	1944
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	12,551	10,284	9,559	9,220	5,112	3,496	4,185
Wines	1,612	1,459	1,851	1,352	1,273	2,651	494
Ale and stout	7,510	6,700	6,085	9	2,756	2,648	1,654
Beer to public at store	29,933	29,152	30,496	38,133	17,546	13,517	15,516
Beer to licensee	43,194	47,228	58,360	62,916	9,603	5,257	8,356
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits and Wines	360,313	343,179	327,922	337,137	200,473	136,799	167,210
Beer	316,287	326,784	359,947	321,868	103,329	80,466	88,024
Total	676,600	669,963	687,869	659,005	303,802	217,265	255,234

FEDERAL REVENUE FROM ALCOHOLIC BEVERAGES

Federal revenue from alcoholic beverages, comprising exciseduties, excise taxes, customs duties, and various fees and licenses for specified years are shown in Table 3. There are certain additional revenues for which details cannot be shown. Sales tax revenue is not available for separate com-

modities. An indication of the amounts collected in income tax is shown in the fact that income tax returns filed by corporations engaged in the production of alcoholic beverages showed a declared income tax liability for the taxation year 1949 (latest available) of \$19,082,000.

TABLE 3(a). Excise and Import Duty Revenue and Licence Fees on Spirits Collected by the Federal Government, Fiscal Years 1923-1951

Fiscal Year	Excise Duty	Validation Fee	Licences	Import Duty	Total
	\$	\$	\$	\$	\$
1923.....	7,983,059	—	2,750	11,739,541	19,725,350
1924.....	9,367,887	—	3,375	12,288,813	21,660,075
1925.....	9,389,536	—	4,125	11,237,093	20,630,754
1926.....	10,928,078	—	4,500	13,679,152	24,611,730
1927.....	13,899,584	—	5,000	15,365,435	29,270,019
1928.....	18,261,412	—	6,125	23,085,747	41,353,284
1929.....	19,337,427	—	6,625	25,150,208	44,494,260
1930.....	18,527,456	—	7,750	23,577,674	42,112,880
1931.....	11,814,738	—	6,125	19,069,440	30,890,303
1932.....	8,154,287	—	7,125	13,617,437	21,778,849
1933.....	7,201,375	—	6,250	6,537,315	13,744,940
1934.....	7,176,513	323,482	5,750	5,894,311	13,400,056
1935.....	8,155,162	443,550	5,000	5,748,342	14,352,054
1936.....	7,401,581	600,417	4,750	4,871,941	12,878,689
1937.....	8,316,669	1,055,719	4,500	5,569,017	14,945,905
1938.....	9,844,227	918,607	5,250	6,430,436	17,198,520
1939.....	9,929,585	390,763	5,250	6,259,622	16,585,220
1940.....	12,478,114	374,117	5,250	10,764,127	23,621,608
1941.....	17,695,951	664,778	5,000	11,823,312	30,189,041
1942.....	21,994,307	416,576	4,500	10,899,784	33,315,167
1943.....	31,612,277	513,027	5,125	12,052,485	44,182,914
1944.....	30,908,236	441,258	5,250	9,692,345	41,047,089
1945.....	31,576,776	633,523	6,375	12,390,526	44,607,200
1946.....	47,766,498	1,042,625	5,500	21,584,538	70,399,161
1947.....	51,729,636	947,710	6,625	25,693,184	78,377,155
1948.....	53,360,650	770,880	6,250	30,806,868	84,944,648
1949.....	49,976,274	825,371	6,750	28,592,975	79,401,370
1950.....	52,702,888	790,587	7,250	27,249,087	80,749,812
1951.....	60,126,300	1,108,252	8,000	30,975,045	92,217,597

TABLE 3(b). Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Federal Government, Fiscal Years 1923-1951

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1923.....	59,631	3,300	2,548,201	1,400	—	22,820	2,617,360	5,252,712
1924.....	85,074	3,200	3,278,407	1,650	—	40,571	4,245,735	7,654,637
1925.....	106,234	4,050	3,539,021	1,600	—	38,669	4,681,261	8,370,835
1926.....	108,638	4,250	3,839,174	1,600	—	63,963	5,485,487	9,503,112
1927.....	218,347	4,125	3,809,757	1,800	—	64,304	5,217,713	9,316,046
1928.....	234,220	5,025	4,274,966	2,100	—	95,029	6,349,341	10,960,681
1929.....	346,540	4,900	4,755,295	1,650	—	101,259	7,983,694	13,193,338
1930.....	342,098	5,550	4,493,801	1,850	—	108,201	7,508,222	12,459,722
1931.....	384,035	4,725	4,138,910	1,450	—	96,725	6,570,407	11,196,252
1932.....	385,503	4,300	3,633,438	1,450	—	82,198	6,320,613	10,427,502
1933.....	302,539	4,275	2,875,779	1,250	—	40,415	4,982,813	8,207,071

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 3(b). Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Federal Government, Fiscal Years 1923-1951 - Concluded

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1934	234,877	4,825	2,773,984	1,550	—	30,321	4,937,934	7,983,491
1935	1,143,910	4,275	6,263,464	1,500	168,705	32,714	1,840,227	9,454,795
1936	408,760	4,300	7,691,832	1,600	163,710	29,956	1	8,300,158
1937	390,277	3,825	8,050,380	1,400	160,175	28,040		8,634,097
1938	363,208	3,625	8,852,924	1,400	132,210	22,481		9,375,848
1939	254,819	3,400	8,177,299	1,400	113,127	20,994		8,571,039
1940	281,164	3,800	11,402,151	1,400	123,446	21,063		11,833,024
1941	324,004	3,350	16,801,740	1,200	108,681	20,017		17,258,992
1942	414,018	3,325	25,241,291	1,200	102,730	12,961		25,775,525
1943	579,858	3,300	33,952,237	1,200	72,762	12,782		34,622,139
1944	371,956	3,325	35,080,381	1,200	222,250	27,736		35,706,848
1945	7,102,636	3,350	35,121,290	1,400	244,266	34,312		42,507,254
1946	6,646,438	3,200	41,382,052	1,400	177,152	18,429		48,228,671
1947	2,511,311	3,450	49,208,816	1,400	91,700	8,898		51,825,575
1948	3,819,875	3,175	53,625,293	1,700	67,878	16,780		57,534,701
1949	3,740,065	3,550	55,853,055	600	51,825	43,955		59,693,050
1950	3,678,316	3,550	56,018,292	—	—	54,388		59,754,546
1951	2,745,851	3,650	65,409,427	—	—	75,547		68,234,475

1. Excise tax on ale, beer, etc., repealed July 1, 1934.

TABLE 3(c). Excise Taxes and Import Duty Revenue on Wine Collected by the Federal Government, Fiscal Years, 1923-1951

Fiscal Year	Excise Taxes on Wine	Import Duty on Wine	Total
	\$	\$	\$
1923	159,370	525,833	685,203
1924	151,580	742,593	894,173
1925	66,839	793,473	860,312
1926	95,458	863,280	958,738
1927	118,080	992,869	1,110,949
1928	170,987	1,637,307	1,808,294
1929	211,717	1,709,433	1,921,150
1930	299,465	1,357,539	1,657,004
1931	262,225	927,391	1,189,616
1932	258,061	682,667	940,728
1933	195,369	492,501	687,870
1934	213,631	429,675	643,306
1935	248,425	422,364	670,789
1936	203,466	339,040	542,506
1937	207,191	340,090	547,281
1938	239,787	333,257	573,044
1939	230,209	293,311	523,520
1940	419,839	289,241	709,080
1941	658,033	293,392	951,425
1942	1,444,915	183,276	1,628,191
1943	2,006,816	150,000	2,156,816
1944	1,710,217	219,538	1,929,755
1945	1,772,375	239,737	2,012,112
1946	2,066,109	541,123	2,607,232
1947	2,393,718	916,660	3,310,378
1948	2,341,585	580,226	2,921,811
1949	2,059,639	580,327	2,639,966
1950	2,125,606	587,451	2,713,057
1951	2,224,885	696,436	2,921,321

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

A brief summary of the changes in the duties and taxes on alcoholic beverages during and since World War II follows. The complete

historical record of customs and excise duties cannot be set out here owing to space limitations.

DUTIES AND TAXES ON DOMESTIC SPIRITUOUS LIQUOR, BEER, AND WINE

A. Under the Excise Act

- (1) On spirits used for beverage purposes, with the exception of Canadian Brandy, \$12.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$4.00 to \$7.00, effective September 3, 1939. On June 24, 1942, it was increased to \$9.00; on March 3, 1943, to \$11.00; and on September 8, 1950, to \$12.00).
- (2) On Canadian brandy, \$10.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$3.00 to \$6.00, effective September 3, 1939. On June 24, 1942, it was increased to \$7.00; on March 3, 1943, to \$9.00; and on September 8, 1950, to \$10.00).
- (3) On malt contained in beer manufactured from malt alone, 21 cents per pound. (The Budget of September 12, 1939, raised the excise duty from 6 to 10 cents per pound. On April 30, 1941, it was increased to 12 cents per pound; on June 24, 1942, to 16 cents per pound; and on September 8, 1950, to 21 cents per pound).
- (4) On beer, manufactured in whole or in part from substances other than malt, 45 cents per gallon. (The Budget of September 12, 1939, raised the excise duty from 22 cents to 30 cents per gallon. On April 30, 1941, it was raised to 35 cents, and on June 24, 1942, to 45 cents).
- (5) The excise duty on malt syrup to be used for beverage purposes, manufactured from duty-paid malt, was increased from 10 cents to 15 cents per pound by the Budget of September 12, 1939. On April 30, 1941, it was raised to 18 cents and on June 24, 1942, to 24 cents. This excise duty was repealed effective October 1, 1948.

B. Under the Excise Tax Act

- (1) a. The Budget of September 12, 1939, imposed a tax of 15 cents per gallon on wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit. On April 30, 1941, it was increased to 40 cents, and on June 24, 1942, to 50 cents. Effective October 21, 1949, a tax of 25 cents per gallon on wines of all kinds containing not more than 7 per cent of absolute alcohol by volume and a tax of 50 cents per gallon on wines of all kinds, except sparkling wines, containing more than 7 per cent of absolute alcohol by volume but not more than 40 per cent proof spirit.
- b. A tax of \$2.50 per gallon on champagne and all other sparkling wines. (Under the Budget of September 12, 1939, the tax was \$1.50 per gallon. On April 30, 1941, it was increased to \$2.00, and on June 24, 1942, to \$2.50).
- (2) A consumption or sales tax of 8 per cent, payable on the sales price of all domestic spirituous liquor, beer, and wine, by the manufacturer or producer. Effective April 11, 1951, this tax was increased to 10 per cent. (In the case of spirits and beer the sales price includes the excise duty, but effective June 1, 1950, the excise tax on wine is not so included).

DUTIES AND TAXES ON IMPORTED SPIRITUOUS LIQUOR, BEER, WINE, AND MALT FOR THE MANUFACTURE OF BEER

A. Under the Customs Tariff

- (1) Customs duties on spirituous liquors, e.g., whiskey, brandy, gin, rum, etc., and on wines containing over 40 per cent proof spirit, range from \$3.00 per proof gallon to \$10.00 per proof gallon, depending on the country from which imported and, under existing Treaties, the kind of liquor imported.

A. Under the Customs Tariff — Concluded

- (2) In addition, spirituous liquors under (1) above are subject to a customs duty of \$8.00 per proof gallon under all Tariffs. (The Budget of September 12, 1939, imposed, effective September 3, 1939, a duty of \$3.00 per proof gallon under all Tariffs. On June 24, 1942, it was increased to \$5.00; on March 3, 1943, to \$7.00; and on September 8, 1950, to \$8.00).
- (3) Ale, beer, porter, and stout, when imported in casks or otherwise than in bottle, are dutiable at 25 cents per imperial gallon under the British Preferential Tariff, and at 35 cents per imperial gallon under the Most-Favoured-Nation and General Tariffs. Ale, beer, porter, and stout, when imported in bottles, are dutiable at 15 cents per imperial gallon under the British Preferential Tariff, and at 50 cents per imperial gallon under the Most-Favoured-Nation and General Tariffs.
- (4) In addition, ale, beer, porter, and stout, under (3) above, are subject to a customs duty of 40 cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 9 cents per imperial gallon. On June 24, 1942, this was increased to 30 cents, and on September 8, 1950, to 40 cents).
- (5) Still wines are classified under the following headings: Vermouth, aperitif, and cordial wines, medicinal or medicated wines, n.o.p., including ginger wine, wines of the fresh grape for sacramental purposes containing not more than 26 per cent proof spirits, prune wine, wines of all kinds, n.o.p. The rates of duty vary according to the strength of wine and the country from which imported.
- (6) In addition, all still wines under (5) above, are subject to a customs duty of 42½ cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 7½ cents. On April 30, 1941, this was increased to 32½ cents, and on June 24, 1942, to 42½ cents).
- (7) Champagne and other sparkling wines are subject to customs duties at rates depending on the country from which imported, and on the size of the bottles.
- (8) In addition, champagne and other sparkling wines, under (7) above, are subject to a customs duty of \$1.75 per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 75 cents. On April 30, 1941, it was increased to \$1.25, and on June 24, 1942, to \$1.75).
- (9) Malt, whole, crushed or ground, n.o.p. is dutiable at 1/3 cents per pound, British Preferential Tariff, 1/3 cents per pound Most-Favoured-Nation Tariff, and 3/4 cents per pound General Tariff.
- (10) Malt flour, n.o.p. is dutiable at 1/3 cents per pound British Preferential Tariff, 1/2 cents per pound Most-Favoured-Nation Tariff, and 3/4 cents per pound General Tariff.
- (11) Malt flour containing less than 50 per centum in weight of malt, malt syrup or malt syrup powder, n.o.p., extracts of malt, fluid or not, grain molasses are dutiable at 20 per cent British Preferential Tariff, 25 per cent and 5 cents per pound Most-Favoured-Nation Tariff, and 35 per cent and 10 cents per pound General Tariff.

B. Under the Excise Act

- (1) Ale, beer, porter, and stout — The Budget of April 30, 1941, increased the duty from 7 cents to 12 cents. This duty was removed by the June 24, 1942 Budget.
- (2) Malt, whole — The Budget of September 12, 1939, increased the duty from 6 to 10 cents. On April 30, 1941, it was raised to 12 cents, and on June 24, 1942, to 16 cents. This excise duty was repealed, effective October 1, 1948.
- (3) Malt, crushed or ground, including malt syrup — The Budget of September 12, 1939, increased the duty from 16 to 21 cents. On June 25, 1940, it was increased to 25 cents; on April 30, 1941, it was increased to 30 cents, and on June 24, 1942, to 40 cents. This excise duty on imported malt, as described, was repealed, effective October 1, 1948.

C. Under the Excise Tax Act

On all spirituous liquors, beer, and wine, the consumption or sales tax of 8 per cent (10 per cent

after April 10, 1951) is levied on the customs duty-paid value.

PRODUCTION AND STOCKS

Production figures on spirits and beer, as given in Table 4, are from the Department of National Revenue, to which the distillers, brewers and liquor warehouses are required to make regular reports. Data on the output of wine, Table 5, are from the

Dominion Bureau of Statistics Industrial Census. As the bulk of the spirits and part of the malt liquor go into warehouses, warehouse statistics are shown in detail in Tables 6, 7 and 8. These data are also from the Department of National Revenue.

TABLE 4. Production of Spirits and Beer in Canada, Fiscal Years 1914-51

Fiscal Year ended March 31	Spirits	Beer	Fiscal Year ended March 31	Spirits	Beer
	Pf. Gal.	Gal.		Pf. Gal.	Gal.
1914	6,972,583	56,060,846	1933	4,345,834	40,664,625
1915	6,116,580	48,023,580	1934	6,411,230	40,920,623
1916	3,450,011	39,603,080	1935	4,321,457	52,078,590
1917	6,400,119	34,949,683	1936	6,553,190	57,154,948
1918	3,566,955	28,717,539	1937	8,723,005	60,308,148
1919	4,187,109	26,247,562	1938	10,198,330	67,361,250
1920	2,356,329	36,984,278	1939	9,642,830	63,331,620
1921	4,194,691	36,194,626	1940	11,821,317	66,496,129
1922	5,050,188	38,541,746	1941	14,641,842	79,006,028
1923	3,828,879	36,902,066	1942	17,569,476	101,081,682
1924	4,411,896	44,080,490	1943	19,657,698	108,980,613
1925	7,287,691	48,389,995	1944	27,203,337	104,062,427
1926	5,434,329	52,448,853	1945	35,555,059	122,530,269
1927	9,121,051	51,755,840	1946	34,625,339	138,941,170
1928	11,596,200	58,397,913	1947	21,571,074	155,800,830
1929	16,816,312	65,837,410	1948	28,198,327	173,201,842
1930	16,813,433	63,450,516	1949	23,643,036	178,552,891
1931	9,286,780	59,073,685	1950	20,741,268	182,718,905
1932	7,099,637	52,297,431	1951	23,551,259	179,625,127

TABLE 5. Production of Fermented Wines in Canada, Calendar Years 1919-50

Calendar Year	Gallons	Calendar Year	Gallons	Calendar Year	Gallons
1919	807,425	1931	3,205,334 ¹ 3,499,881 ²	1941	4,840,977 ¹ 4,188,797 ²
1920	515,280	1932	2,912,985 ¹ 2,707,960 ²	1942	4,352,403 ¹ 4,612,892 ²
1921	421,713	1933	1,920,587 ¹ 2,718,530 ²	1943	3,449,726 ¹ 3,500,525 ²
1922	756,520	1934	3,690,994 ¹ 3,292,643 ²	1944	4,213,550 ¹ 3,735,095 ²
1923	858,651	1935	2,559,505 ¹ 2,666,524 ²	1945	4,133,735 ¹ 3,862,963 ²
1924	1,144,559	1936	1,630,393 ¹ 2,750,293 ²	1946	5,533,481 ¹ 4,875,098 ²
1925	1,388,265	1937	3,481,884 ¹ 3,283,989 ²	1947	6,088,004 ¹ 4,976,060 ²
1926	2,725,745	1938	3,975,617 ¹ 3,045,554 ²	1948	5,038,621 ¹ 4,244,794 ²
1927	2,731,748	1939	3,998,232 ¹ 3,424,668 ²	1949	3,999,452 ¹ 4,287,181 ²
1928	4,351,123	1940	5,153,380 ¹ 4,348,193 ²	1950	5,884,844 ¹ 4,458,837 ²
1929	6,162,774				
1930	5,718,354				

1. Wine produced during the year but placed in storage for maturing.
2. Fermented wine bottled or sold in bulk.

TABLE 6. Transactions in the Distilleries of Canada, Fiscal Years 1920-51

Fiscal Year ended March 31	In Process Including Deficiencies Brought Forward	Manufactures Including Surpluses	Returned to Distilleries for Re-distillation	Received from Other Sources	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920	667,068	2,356,329	1,640,324	9,849	4,673,570
1921	377,009	4,194,691	1,460,721	6,823	6,039,244
1922	301,192	5,050,188	1,300,512	29,474	6,681,366
1923	511,252	3,828,879	706,526	16,888	5,063,545
1924	498,740	4,411,896	1,198,012	48,867	6,157,515
1925	482,412	7,287,691	1,462,169	46,841	9,279,113
1926	614,236	5,434,329	1,756,259	139,781	7,944,605
1927	580,583	9,121,051	1,803,383	211,220	11,716,237
1928	859,893	11,596,200	1,847,567	255,938	14,559,598
1929	685,118	16,816,312	2,058,543	293,997	19,853,970
1930	1,040,833	16,813,433	1,985,908	327,273	20,167,447
1931	876,954	9,286,780	1,291,321	222,425	11,677,480
1932	514,408	7,099,637	1,385,671	125,680	9,125,396
1933	431,156	4,345,834	1,872,160	92,752	6,741,902
1934	528,455	6,411,230	1,516,504	134,892	8,591,081
1935	467,755	4,321,457	1,891,767	139,131	6,820,110
1936	375,859	6,553,190	2,194,533	167,396	9,290,978
1937	638,440	8,723,005	2,343,876	80,037	11,785,358
1938	647,798	10,198,330	2,857,011	137,754	13,840,893
1939	2	9,642,830	2,503,119	88,972	12,234,923
1940	—	11,821,317	2,721,419	525,693	15,068,429
1941	140	14,641,842	3,751,338	217,793	18,611,113
1942	—	17,569,476	5,267,363	215,091	23,051,930
1943	—	19,657,698	5,046,628	139,082	24,843,408
1944	—	27,203,337	3,947,672	109,526	31,260,535
1945	—	35,555,058	4,097,272	243,926	39,896,256
1946	—	34,625,339	5,894,725	548,195	41,068,259
1947	—	21,571,074	6,283,433	649,092	28,503,599
1948	—	28,198,327	7,966,851	3,767,340	39,932,518
1949	—	23,643,036	5,631,465	996,691	30,271,192
1950	—	20,741,268	5,310,418	587,263	26,638,949
1951	—	23,551,259	7,202,490	526,848	31,280,597
	Warehoused	Spirits and Fusel Oil Written Off	Deficiencies on which Duty was Collected	In Process Including Deficiencies Brought Forward	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920	4,266,940	29,233	388	377,009	4,673,570
1921	5,711,178	23,422	3,451	301,192	6,039,243
1922	6,140,188	23,179	6,747	511,252	6,681,366
1923	4,544,516	20,085	204	498,740	5,063,545
1924	5,615,401	59,065	638	482,411	6,157,515
1925	8,646,683	14,399	3,795	614,236	9,279,113
1926	7,328,232	29,754	6,036	580,583	7,944,605
1927	10,842,001	12,757	1,585	859,893	11,716,236
1928	13,851,317	19,345	3,818	685,118	14,559,598
1929	18,794,370	18,636	131	1,040,833	19,853,970
1930	19,269,025	21,156	312	876,954	20,167,447
1931	11,145,524	16,583	965	514,408	11,677,480
1932	8,657,897	26,700	9,643	431,156	9,125,396
1933	6,195,337	17,535	575	528,455	6,741,902
1934	8,093,226	29,803	297	467,755	8,591,081
1935	6,429,171	15,000	80	375,859	6,820,110
1936	8,635,090	16,784	664	638,440	9,290,978
1937	11,105,964	30,918	678	647,798	11,785,358
1938	13,804,316	35,727	848	2	13,840,893
1939	12,091,019	143,833	71	—	12,234,923
1940	14,925,492	142,797	—	140	15,068,429
1941	18,440,627	170,346	140	—	18,611,113
1942	22,839,028	212,902	—	—	23,051,930
1943	24,617,829	225,579	—	—	24,843,408
1944	30,971,542	288,993	—	—	31,260,535
1945	39,536,950	359,306	—	—	39,896,256
1946	40,640,266	427,993	—	—	41,068,259
1947	28,217,354	286,245	—	—	28,503,599
1948	39,616,390	316,128	—	—	39,932,518
1949	29,937,494	333,698	—	—	30,271,192
1950	26,278,254	360,695	—	—	26,638,949
1951	30,793,886	486,711	—	—	31,280,597

TABLE 7. Warehousing Transactions in Spirits, Fiscal Years, 1920-51

Fiscal Year ended March 31	In Warehouse at beginning of Year Including Transits	Warehoused during the Year — ex Distillery	Otherwise Warehoused	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920.....	10,675,566	4,266,940	305,004	15,247,510
1921.....	6,943,371	5,724,822	1,684,136	14,352,329
1922.....	6,175,616	6,140,188	34,797	12,350,601
1923.....	8,157,769	4,544,516	207,549	12,909,934
1924.....	8,677,289	5,615,401	164,677	14,457,367
1925.....	8,718,502	8,646,683	41,696	17,406,881
1926.....	11,691,495	7,328,232	119,972	19,139,699
1927.....	12,797,396	10,842,001	156,677	23,796,074
1928.....	16,400,401	13,851,317	11,016	30,262,734
1929.....	21,767,997	18,794,370	33,063	40,595,430
1930.....	30,846,797	19,269,025	16,866	50,132,688
1931.....	39,851,290	11,145,524	102,960	51,099,774
1932.....	41,940,409	8,657,898	100,874	50,699,181
1933.....	42,477,858	6,195,337	8,737	48,681,932
1934.....	40,774,608	8,172,867	8,522	48,955,997
1935.....	40,065,271	6,429,171	54,570	46,549,012
1936.....	36,997,429	8,635,090	62,272	45,694,791
1937.....	34,188,848	11,105,964	25,191	45,320,003
1938.....	30,140,082	13,804,316	36,450	43,980,848
1939.....	28,216,388	12,091,019	36,393	40,343,800
1940.....	28,701,492	14,925,492	16,348	43,643,332
1941.....	32,521,305	18,440,627	33,827	50,995,759
1942.....	36,038,365	22,839,028	35,156	58,912,549
1943.....	38,750,497	24,617,830	9,786	63,378,113
1944.....	40,769,724	30,971,542	7,086	71,748,352
1945.....	36,432,909	39,536,950	9,241	75,979,100
1946.....	42,590,540	40,640,256	142,238	83,373,094
1947.....	52,739,782	28,217,354	86,104	81,043,240
1948.....	56,050,487	39,616,390	50,043	95,716,920
1949.....	67,075,283	29,937,494	49,904	97,062,681
1950.....	72,819,781	26,278,255	9,531	99,107,567
1951.....	78,185,077	30,793,886	39,418	109,018,381

Fiscal Year ended March 31	Entered for Consumption		Exported in Bond	Otherwise Accounted For	Taken for Redistillation	In Warehouse at end of Year Including Transits	Total
	Matured	Unmatured					
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920.....	3,816,124	454,951	1,603,889	788,851	1,640,324	6,943,371	15,247,510
1921.....	2,816,071	442,935	1,072,397	2,384,588	1,460,721	6,175,617	14,352,329
1922.....	730,474	1,057,035	192,327	912,620	1,300,376	8,157,769	12,350,601
1923.....	729,678	1,366,483	315,213	1,114,745	706,526	8,677,289	12,909,934
1924.....	899,291	1,244,249	875,699	1,521,588	1,198,038	8,718,502	14,457,367
1925.....	910,316	1,053,472	803,535	1,485,894	1,462,169	11,691,495	17,406,881
1926.....	1,082,755	1,109,295	499,097	1,894,957	1,756,259	12,797,396	19,139,699
1927.....	1,404,111	1,170,059	571,792	2,438,928	1,810,783	16,400,401	23,796,074
1928.....	1,896,357	1,069,622	579,420	3,101,771	1,847,567	21,767,997	30,262,734
1929.....	2,016,802	1,034,875	1,143,276	3,495,228	2,058,542	30,846,707	40,595,430
1930.....	1,926,063	1,054,307	1,810,197	3,504,923	1,985,908	39,851,290	50,132,688
1931.....	1,180,536	1,088,844	2,558,327	3,040,337	1,291,321	41,940,409	51,099,774
1932.....	781,612	1,082,046	2,276,137	2,695,857	1,385,671	42,477,858	50,699,181
1933.....	769,527	905,505	1,991,994	2,368,138	1,872,160	40,774,608	48,681,932
1934.....	933,946	827,699	2,478,975	3,133,602	1,515,504	40,065,271	48,955,997
1935.....	1,063,928	813,388	2,215,332	3,567,163	1,391,767	36,997,429	46,549,012
1936.....	1,621,286	866,974	3,006,544	3,816,606	2,194,533	34,188,848	45,694,791
1937.....	1,900,714	908,970	5,280,885	4,745,476	2,343,876	30,140,082	45,320,003
1938.....	2,277,703	891,895	4,620,950	5,116,901	2,857,011	28,216,388	43,980,848
1939.....	2,299,474	927,037	1,956,358	3,956,320	2,503,119	28,701,492	40,343,800
1940.....	2,032,987	857,697	1,876,964	3,632,960	2,721,419	32,521,305	43,643,332
1941.....	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365	50,995,759
1942.....	2,944,391	1,069,215	2,096,392	8,784,691	5,267,363	38,750,497	58,912,549
1943.....	3,445,872	1,048,296	3,401,542	9,666,051	5,046,628	40,769,724	63,378,113
1944.....	2,620,297	1,178,384	17,392,892	10,176,196	3,947,672	36,432,910	71,748,351
1945.....	2,676,482	1,276,252	15,876,537	9,462,017	4,097,272	42,590,540	75,979,100
1946.....	4,087,690	1,663,333	11,884,061	7,098,503	5,894,725	52,739,782	83,373,094
1947.....	4,446,128	1,745,212	4,757,373	7,760,607	6,283,433	56,050,487	81,043,240
1948.....	4,632,506	1,551,703	3,869,236	10,626,708	7,961,484	67,075,283	95,716,920
1949.....	4,360,914	736,947	4,131,483	9,382,091	5,631,465	72,819,781	97,062,681
1950.....	4,608,926	628,846	3,899,490	6,474,810	5,310,418	78,185,077	99,107,567
1951.....	5,468,908	672,961	5,766,470	7,650,291	7,202,490	82,257,261	109,018,381

TABLE 8. Warehousing Transactions in Dutiable Beer, Fiscal Years, 1920-51

Fiscal Year ended March 31	In Warehouse from last year	Warehoused	Imported	Total
	Gal.	Gal.	Gal.	Gal.
1920.....	32,222	32,310	—	64,532
1921.....	24,572	65,052	—	89,624
1922.....	28,372	97,578	—	125,950
1923.....	60,827	10,800	—	71,627
1924.....	15,646	172,674	—	188,320
1925.....	29,832	363,548	—	393,380
1926.....	67,075	394,989	—	462,064
1927.....	85,013	1,292,087	—	1,377,100
1928.....	65,775	1,325,630	—	1,391,405
1929.....	34,222	1,812,444	—	1,846,666
1930.....	116,878	1,864,625	—	1,981,503
1931.....	223,418	1,832,803	—	2,056,221
1932.....	213,944	2,020,540	—	2,234,484
1933.....	242,422	1,412,309	—	1,654,731
1934.....	137,569	1,324,494	—	1,462,063
1935.....	117,695	11,169,798	72,720	11,360,213
1936.....	131,377	886,488	87,841	1,105,706
1937.....	150,830	914,614	97,350	1,162,794
1938.....	124,010	809,089	104,869	1,037,968
1939.....	112,229	678,425	97,871	888,525
1940.....	88,093	753,067	92,729	933,889
1941.....	81,962	751,781	99,722	933,465
1942.....	41,432	6,777,839	82,969	6,902,240
1943.....	94,107	6,813,251	29,011	6,936,369
1944.....	51,832	7,536,054	640	7,588,526
1945.....	53,667	12,591,822	—	12,645,489
1946.....	455,005	6,910,528	—	7,365,533
1947.....	134,855	5,763,200	—	5,898,055
1948.....	342,794	6,839,460	—	7,182,254
1949.....	330,633	3,718,515	—	4,049,148
1950.....	295,776	4,151,391	—	4,447,167
1951.....	260,002	1,277,694	—	1,537,696

Fiscal Year ended March 31	Entered for Consumption	Exported in Bond	Ships' Stores	Written Off	Remaining in Warehouse	Total
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1920.....	17,750	22,210	—	—	24,572	64,532
1921.....	6,974	54,278	—	—	28,372	89,624
1922.....	1,764	63,359	—	—	60,827	125,950
1923.....	2,702	53,279	—	—	15,646	71,627
1924.....	9,789	148,459	—	240	29,832	188,320
1925.....	209,398	116,907	—	—	67,075	393,380
1926.....	344,641	32,410	—	—	85,013	462,064
1927.....	1,291,954	19,371	—	—	65,775	1,377,100
1928.....	1,343,986	13,197	—	—	34,222	1,391,405
1929.....	1,712,615	8,928	—	8,244	116,879	1,846,666
1930.....	1,738,663	7,981	99	11,342	223,418	1,981,503
1931.....	1,831,625	8,577	2,075	—	213,944	2,056,221
1932.....	1,977,892	11,944	2,226	—	242,422	2,234,484
1933.....	1,491,735	23,916	1,507	4	137,569	1,654,731
1934.....	974,161	367,619	2,532	56	117,695	1,462,063
1935.....	11,176,838	29,047	2,589	20,362	131,377	11,360,213
1936.....	875,759	53,621	3,419	22,077	150,830	1,105,706
1937.....	912,436	110,701	6,064	9,583	124,010	1,162,794
1938.....	765,187	155,430	5,122	—	112,229	1,037,968
1939.....	675,909	119,966	4,557	—	88,093	888,525
1940.....	646,399	196,389	9,139	—	81,962	933,889
1941.....	533,470	285,196	73,367	—	41,432	933,465
1942.....	755,456	5,887,288	165,389	—	94,107	6,902,240
1943.....	1,197,658	5,626,526	59,113	1,240	51,832	6,936,369
1944.....	726,817	6,744,055	63,988	—	53,666	7,588,526
1945.....	6,177,745	5,948,641	64,098	—	455,005	12,645,489
1946.....	2,596,574	4,566,786	67,318	—	134,855	7,365,533
1947.....	1,035,203	4,496,273	23,785	—	342,794	5,898,055
1948.....	3,368,130	3,464,265	19,226	—	330,633	7,182,254
1949.....	3,619,293	133,917	162	—	295,776	4,049,148
1950.....	4,093,562	93,603	—	—	260,002	4,447,167
1951.....	1,513,990	19,591	2,785	575	755	1,537,696

IMPORTS AND EXPORTS

Data on imports and exports, as shown in Tables 9 to 11, have been taken from the Bureau's reports on the Trade of Canada. It will be noted that the figures on exports of spirits do not agree with the warehouse exports given in Table 7; the latter cover

only exports in bond. It is not possible to estimate smuggling or illegal traffic in liquor, nor to estimate the quantities carried across the border by tourists leaving the country.

TABLE 9. Imports into Canada of Alcoholic Beverages, Fiscal Years 1921-51

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Pt. Gal.	\$	Gal.	\$	Gal.	\$
1921	3,510,574	32,089,969	74,105	143,737	714,980	2,412,501
1922	1,348,603	23,164,485	49,160	114,810	384,211	1,244,907
1923	1,193,123	19,704,693	54,241	120,362	359,273	1,110,243
1924	1,261,541	20,137,492	96,647	214,992	598,125	1,133,955
1925	1,161,169	17,763,865	91,928	181,891	706,717	1,177,873
1926	1,410,637	23,481,927	152,255	316,446	736,311	1,455,700
1927	1,587,475	27,277,008	153,105	333,383	845,074	1,701,924
1928	2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,595
1929	2,604,769	44,750,649	242,100	495,531	1,221,406	3,597,931
1930	2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,768
1931	1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,011
1932	1,421,214	23,798,052	195,664	388,319	877,591	1,743,509
1933	732,306	12,226,849	106,587	218,257	669,849	1,188,885
1934	718,016	13,065,871	93,602	194,234	523,866	963,794
1935	713,346	13,058,393	97,572	200,535	542,019	1,091,887
1936	976,563	7,209,119 ¹	88,851	175,700	506,707	1,007,548
1937	1,126,440	6,911,081 ¹	97,725	173,717	472,887	1,009,666
1938	1,297,925	6,259,438 ¹	104,778	154,090	507,669	1,016,100
1939	1,265,909	5,776,438 ¹	97,374	130,675	450,953	898,377
1940	1,612,906	5,551,248 ¹	92,873	124,756	468,098	835,686
1941	1,479,606	5,487,562 ¹	98,403	136,731	502,354	881,054
1942	1,390,192	5,326,270 ¹	86,122	115,629	434,888	733,988
1943	1,284,116	5,908,062 ¹	85,211	119,536	434,699	729,759
1944	823,422	4,214,462 ¹	61,634	94,478	290,691	534,818
1945	1,043,709	5,193,244 ¹	76,225	120,565	303,153	649,905
1946	1,775,935	7,925,334 ¹	26,550	25,925	595,732	1,647,551
1947	2,097,427	10,085,704 ¹	17,015	23,973	928,664	2,661,066
1948	2,691,302	12,491,174 ¹	36,662	57,049	619,249	1,748,209
1949	2,474,076	15,178,903 ¹	97,368	169,446	690,679	2,082,778
1950	2,361,141	18,203,216 ¹	111,181	210,961	744,884	2,262,827
1951	2,561,696	15,451,909 ¹	147,678	180,246	851,591	2,308,787

1. The excise duty which was included in the value of distilled spirits, chiefly whisky, imported into Canada from countries entitled to the British Preferential Tariff since the fiscal year 1920-21, is excluded as from April 1, 1935. This lowers the import values and renders them not strictly comparable with those of previous years.

TABLE 10. Exports from Canada of Domestic Alcoholic Beverages, Fiscal Years 1921-51

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Gal.	\$	Gal.	\$	Gal.	\$
1921	901,014	2,287,894	793,172	912,964	2,441	6,774
1922	198,393	937,306	472,735	849,285	2,100	3,658
1923	413,525	3,037,948	1,509,763	2,866,351	870	2,027
1924	1,239,454	9,510,874	3,192,491	5,335,668	1,949	7,633
1925	1,260,748	11,337,659	3,142,048	4,860,984	6,277	26,890
1926	1,359,441	15,961,168	3,786,164	5,156,103	20,896	90,506
1927	1,583,365	19,164,764	4,252,583	5,554,092	34,179	119,197
1928	1,826,089	21,776,877	3,825,003	5,401,429	32,184	108,831
1929	2,389,543	24,389,885	4,110,698	5,608,366	40,046	120,656
1930	2,974,822	26,333,167	1,481,215	1,995,990	36,598	115,081
1931	3,288,506	18,877,041	270,102	337,210	11,441	71,793
1932	2,521,108	11,639,864	25,458	24,129	1,778	2,346
1933	1,996,113 ¹	9,930,482	35,667	40,764	994	1,365
1934	2,551,030 ¹	16,061,621	404,939	435,546	38,153	89,132
1935	2,205,249 ¹	13,414,386	69,994	75,450	19,948	58,109
1936	2,995,181 ¹	16,296,877	51,887	53,348	3,262	5,188
1937	5,289,344 ¹	21,784,910	112,902	113,157	4,694	15,549
1938	4,734,678	18,840,677	156,053	163,062	4,987	11,470
1939	2,087,956 ¹	9,468,483	123,726	119,496	2,347	4,575
1940	1,704,410 ¹	8,191,896	192,612	186,870	2,291	5,139
1941	3,463,772 ¹	8,921,475	256,970	233,406	5,945	9,387
1942	2,079,458 ¹	10,467,827	5,639,946	5,312,889	4,952	10,605
1943	2,536,605 ¹	13,872,210	5,839,905	5,296,213	7,385	15,236
1944	2,182,628 ¹	12,381,838	6,604,977	6,231,288	42,493	75,331
1945	3,129,788 ¹	17,860,978	5,968,602	5,391,767	51,167	107,959
1946	4,810,848 ¹	26,766,855	4,567,667	4,468,762	51,913	89,313
1947	4,757,607 ¹	29,865,798	4,108,944	4,376,028	29,977	57,170
1948	3,842,693 ¹	23,630,381	4,024,332	4,236,105	40,557	84,103
1949	4,178,916 ¹	29,663,572	1,611,071	1,687,529	11,744	20,567
1950	4,004,760 ¹	32,342,898	1,329,747	1,513,311	7,056	13,329
1951	5,432,233 ¹	46,750,362	1,738,377	1,849,963	5,053	6,855

1. Proof gallons.

TABLE 11. Re-exports from Canada of Imported Alcoholic Beverages, Fiscal Years 1921-51

Fiscal Year ended March 31	Spirits		Beer		Wines	
	Gal.	\$	Gal.	\$	Gal.	\$
1921	8,730	92,050	—	—	2,906	29,288
1922	32,497	660,457	119	306	797	14,668
1923	89,710	1,051,556	1,756	4,291	2,663	41,179
1924	39,105	843,599	4,326	8,976	540	9,955
1925	14,637	270,135	—	—	753	5,220
1926	21,277	442,504	—	—	1,962	46,192
1927	143,043	2,843,010	12	144	19,321	324,489
1928	247,506	5,166,139	388	719	132,748	2,365,545
1929	245,185	5,206,934	634	2,340	195,227	2,983,155
1930	171,483	3,737,710	2,117	7,956	150,056	2,152,312
1931	26,258	521,228	4,366	7,303	18,573	298,179
1932	110	2,387	—	—	76	597
1933	45 ¹	1,043	—	—	45	386
1934	1,238 ¹	8,994	12	22	5,783	17,953
1935	45 ¹	990	302	660	1,970	8,918
1936	54 ¹	717	—	—	61	383
1937	462 ¹	4,106	—	—	173	1,938
1938	141 ¹	928	—	—	107	1,309
1939	121 ¹	1,029	—	—	67	382
1940	38 ¹	678	32	101	91	520
1941	42 ¹	471	2	2	35	187
1942	3,077 ¹	8,837	—	—	1,094	6,176
1943	69 ¹	1,432	—	—	35	180
1944	3 ¹	27	—	—	11,005	57,782
1945	273 ¹	2,536	—	—	—	—
1946	113 ¹	420	—	—	12	45
1947	382 ¹	3,533	—	—	—	—
1948	3,420 ¹	9,955	—	—	2	10
1949	1,735 ¹	10,109	—	—	235	2,433
1950	169 ¹	3,167	—	—	98	210
1951	552 ¹	6,227	—	—	24	138

1. Proof gallons.

APPARENT CONSUMPTION OF ALCOHOLIC BEVERAGES IN CANADA

Accurate measurement of the consumption of alcoholic beverages by Canadians is extremely difficult. Temporary additions to Canada's population through tourist travel are, at certain seasons, extremely large. In 1950, for instance, nearly 24 million visitors crossed the international boundary into Canada. Sales of alcoholic beverages to certain of these visitors undoubtedly reach considerable proportions. Precise measurement is impossible, however, since no separate record is kept by the Liquor Boards of sales to non-residents of Canada.

In Tables 12, 13 and 14, an attempt has been made to indicate the apparent consumption in Canada of spirits, beer, and wine, respectively, on the basis of the quantities produced, released for consumption, imported, exported, etc. It should be noted that these figures take no account of increases or decreases in the quantities held in stock by the Boards or by licensees. For instance, the Boards may, in certain years, buy heavily to replenish stocks or create reserves; such purchases would unduly weight the consumption figures for these years. The method of estimation is explained in detail below.

Spirits. — Practically the total production of spirits is placed in bonded warehouses whence it is released for various purposes as indicated in "warehouse transactions". (See Table 7). The quantities of matured spirits shown under "entered for consumption" are released from warehouse, duty paid, for consumption for beverage purposes in Canada. For the years 1922-42, the apparent con-

sumption of spirits was estimated by deducting the total domestic exports and the re-exports of foreign supplies from the total supply available either for domestic consumption or for export. For the years subsequent to 1942 this method proved unworkable because the "exports in bond" included large quantities of non-potable spirits for war use. (For instance, in 1944, spirits exported in bond were 17.4 million proof gallons, while exports of beverage spirits were but 3.2 million proof gallons). For 1943 and later years, therefore, the apparent consumption of spirits for beverage purposes was estimated by adding the net imports to the quantities of matured spirits released for consumption.

Beer. — Only a small part of the output of beer is placed in warehouses. The available supply is, therefore, made up of, production, changes in warehouse stocks, and imports, and by deducting the domestic exports and re-exports of imported goods from this total supply, the apparent consumption of beer in Canada is obtained.

Wine. — The apparent consumption of domestic wine is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than subtracting exports from production, since part of each year's production is not consumed in that year but placed in storage for maturing. The apparent consumption of imported wine is arrived at by deducting, from the imports into Canada, the re-exports of foreign supplies.

TABLE 12. Apparent Consumption of Spirits in Canada, Fiscal Years 1923-1951

Year ended March 31	Matured Spirits Entered for Consumption	Add Exports in Bond	Add Imports	Deduct Re-Exports of Imported Spirits ¹	Deduct Total Domestic Exports	Apparent Consumption
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1923.....	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924.....	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925.....	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926.....	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927.....	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928.....	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929.....	2,016,802	1,143,276	2,604,769	183,889	1,911,634	3,669,324
1930.....	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931.....	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932.....	781,612	2,276,137	1,421,214	83	2,016,886	2,481,994
1933.....	769,527	1,991,994	732,306	45	1,996,113	1,497,669
1934.....	933,946	2,478,975	718,016	1,238	2,551,030	1,578,669
1935.....	1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
1936.....	1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
1937.....	1,900,714	5,280,885	1,126,440	462	5,289,344	3,018,233
1938.....	2,302,210	4,620,950	1,297,925	141	4,734,678	3,486,266
1939.....	2,299,474	1,956,358	1,265,909	121	2,087,956	3,433,664
1940.....	2,032,987	1,876,964	1,612,906	38	1,704,410	3,818,409
1941.....	2,371,633	3,327,365	1,479,606	42	3,463,772	3,714,790
1942.....	2,944,391	2,096,392	1,390,192	3,077	2,079,458	4,348,440
1943.....	3,445,872	2	1,284,116	69	2	4,729,919
1944.....	2,620,297	2	823,422	3	2	3,443,716
1945.....	2,676,482	2	1,043,709	273	2	3,719,918
1946.....	4,087,690	2	1,775,935	113	2	5,863,512
1947.....	4,446,128	2	2,097,427	382	2	6,543,173
1948.....	4,632,506	2	2,691,302	3,420	2	7,320,388
1949.....	4,360,914	2	2,474,076	1,735	2	6,833,255
1950.....	4,608,926	2	2,361,141	169	2	6,969,898
1951.....	5,468,908	2	2,561,696	552	2	8,030,052

¹ Prior to 1933 export figures as given in the trade returns were in imperial gallons. These were converted to proof gallons, as follows:
Canadian manufacture at 20 under proof; foreign origin at 25 under proof.

² See **Spirits**, above.

TABLE 13. Apparent Consumption of Beer in Canada, Fiscal Years 1923-1951

Year ended March 31	Production	Add Quantities Entered for Consumption from Warehouses	Add Imports	Deduct Quantities Placed in Warehouses	Deduct Export (Domestic)	Deduct Re-Exports of Imported Goods	Apparent Consumption
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1923.....	36,902,066	2,702	54,241	10,800	1,509,763	1,756	35,436,690
1924.....	44,080,490	9,789	96,647	172,674	3,192,491	4,326	40,817,435
1925.....	48,389,995	209,398	91,928	363,548	3,142,048	—	45,185,725
1926.....	52,448,853	344,641	152,255	394,989	3,786,164	—	48,764,596
1927.....	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928.....	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929.....	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930.....	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931.....	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932.....	52,297,431	1,977,892	195,664	2,020,540	25,458	—	52,424,989
1933.....	40,664,625	1,491,735	106,587	1,412,309	35,667	—	40,814,971
1934.....	40,920,623	974,161	93,602	1,324,494	404,939	12	40,258,941
1935.....	52,078,590	11,176,838	97,572	11,169,798	69,994	302	52,112,906
1936.....	57,154,948	875,759	88,851	886,488	51,887	—	57,181,183
1937.....	60,308,148	912,436	97,725	914,614	112,902	—	60,290,793
1938.....	67,361,250	765,187	104,778	809,089	156,053	—	67,266,073
1939.....	63,331,620	675,909	97,374	678,425	123,726	—	63,302,752
1940.....	66,496,129	646,399	92,873	753,067	192,612	32	66,289,690
1941.....	79,006,028	533,470	98,403	751,781	256,970	2	78,629,148
1942.....	101,081,682	755,456	86,122	6,777,839	5,639,946	—	89,505,475
1943.....	108,980,613	1,197,658	85,211	6,813,251	5,839,905	—	97,610,326
1944.....	104,062,427	726,817	61,634	7,536,054	6,604,977	—	90,709,847
1945.....	122,530,269	6,177,745	76,225	12,591,822	5,968,602	—	110,223,815
1946.....	138,941,170	2,596,574	26,550	6,910,528	4,567,667	—	130,086,099
1947.....	155,800,830	1,035,203	17,015	5,763,200	4,108,944	—	146,980,904
1948.....	173,201,842	3,368,130	36,662	6,839,460	4,024,332	—	165,742,842
1949.....	178,552,891	3,619,293	97,368	3,718,515	1,611,071	—	176,939,966
1950.....	182,718,905	4,093,562	111,181	4,151,391	1,329,747	—	181,442,510
1951.....	179,625,127	1,513,990	147,678	1,277,694	1,738,377	—	178,270,724

TABLE 14. Apparent Consumption of Wines in Canada, Fiscal Years, 1921-1951

Year ended March 31	Domestic	Imported			Apparent Consumption Native and Imported
	Apparent Consumption (Estimated from Excise Tax Collections)	Imports	Less Re-exports	Apparent Consumption	
	Gal.	Gal.	Gal.	Gal.	Gal.
1921.....	242,319	714,980	2,906	712,074	954,393
1922.....	409,913	384,211	797	383,414	793,327
1923.....	528,355	359,273	2,663	356,610	884,965
1924.....	922,715	598,125	540	597,585	1,520,300
1925.....	806,846	706,717	753	705,964	1,512,810
1926.....	1,182,775	736,311	1,962	734,349	1,917,124
1927.....	1,482,686	845,074	19,321	825,753	2,308,439
1928.....	2,171,887	1,147,225	132,748	1,014,477	3,186,364
1929.....	2,770,117	1,221,406	195,227	1,026,179	3,796,296
1930.....	3,920,261	1,290,957	150,056	1,140,901	5,061,162
1931.....	3,408,973	1,050,775	18,573	1,032,202	4,441,175
1932.....	3,337,556	877,591	76	877,515	4,215,071
1933.....	2,478,387	669,849	45	669,804	3,148,191
1934.....	2,679,619	523,866	5,783	518,083	3,197,702
1935.....	3,187,504	542,019	1,970	540,049	3,727,553
1936.....	2,605,602	506,707	61	506,646	3,112,248
1937.....	2,693,456	472,887	173	472,714	3,166,170
1938.....	3,120,381	507,669	107	507,562	3,627,943
1939.....	3,010,981	450,953	67	450,886	3,461,867
1940.....	3,544,910	468,098	91	468,007	4,012,917
1941.....	4,310,295	502,354	35	502,319	4,812,614
1942.....	3,733,449	434,888	1,094	433,794	4,167,243
1943.....	4,192,903	434,699	35	434,664	4,627,567
1944.....	3,314,260	290,691	11,005	279,686	3,593,946
1945.....	3,409,303	303,153	—	303,153	3,712,456
1946.....	3,979,857	595,732	12	595,720	4,575,577
1947.....	4,655,734	928,664	—	928,664	5,584,398
1948.....	4,594,361	619,249	2	619,247	5,213,608
1949.....	4,020,542	690,679	235	690,444	4,710,986
1950.....	4,149,863	744,884	98	744,786	4,894,649
1951.....	4,348,733	851,591	24	851,567	5,200,300

THE CONTROL AND SALE OF ALCOHOLIC
BEVERAGES IN CANADA
1952

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA 1952

The sale of alcoholic beverages in Canada is under provincial regulation. The Provincial Liquor Control Acts have been framed to conform to conditions peculiar to the localities where they are in force, and there is considerable variation in the regulations. The salient feature of all is the establishment of a provincial monopoly of the retail sale of alcoholic beverages. Partial exception is made in the retail sale of beer by brewers or others, and the sale of domestic wine from licensed premises, which certain provinces permit while reserving regulative rights and taxing such sales. All the provinces restrict advertising either by provisions of the Liquor Control Acts or by regulations of the Liquor Control Boards.

The sales and net profits of provincial Liquor Control Boards or Commissions, and total provincial revenues from liquor operations, for the fiscal year ended March 31, 1952, with comparable figures for earlier years, are shown in Table 1. Additional data with respect to sales by type of beverage (quantity and value), 1946-52, are shown in Table 2.

In addition to data on sales, this Bulletin includes statistics of production, warehouse statistics, imports, exports, and apparent gallonage consumption of alcoholic beverages for the fiscal year 1952 with comparative figures for earlier years.

The tables showing convictions for drunkenness, driving while intoxicated, illicit stills, and convictions under the Liquor Acts, which formerly appeared in this Bulletin, will be found in the annual report, **Statistics of Criminal and Other Offences**.

The historical review and the summaries of the liquor laws in each province which appeared in the 1949 and earlier issues of this Bulletin, are not shown herein. It is planned to repeat these from time to time as significant changes occur.

TABLE 1. Sales and Net Profits of Liquor Control Boards and Total Provincial Revenue from Liquor Operations

Province and Year	Sales (less discounts)	Net Profit	Total Provincial Revenue from Liquor Operations
	\$	\$	\$
Newfoundland:			
Year ended March 31 1950	4,452,156	1,726,000	1,769,000
..... 1951	4,912,872	2,118,000	2,188,000
..... 1952	5,583,353	1,948,000	2,475,000
Prince Edward Island			
15 months ended March 31 1944	723,615	201,507	274,000
Year ended March 31 1945	647,825	174,975	240,000
..... 1946	1,080,712	329,708	456,000
..... 1947	1,711,120	529,698	750,000
..... 1948	1,679,112	522,067	707,000
..... 1949	1,745,283	550,720	741,000
..... 1950	1,951,764	643,000	887,000
..... 1951	2,089,653	717,000	971,000
..... 1952	2,346,758	757,000	789,000
Nova Scotia:			
Year ended November 30 1941	11,448,780	3,324,227	3,669,000
..... 1942	15,136,297	4,843,926	5,024,000
..... 1943	15,323,390	5,496,386	5,740,000
..... 1944	17,798,624	6,546,855	6,869,000
..... 1945	19,132,006	7,223,411	7,569,000
..... 1946	23,315,478	8,888,902	9,175,000
..... 1947	21,949,713	8,152,820	8,415,000
..... 1948	21,457,669	8,072,746	8,334,000
..... 1949	22,199,160	8,127,000	8,341,000
..... 1950	21,155,000	7,520,000	7,727,000
4 months ended March 31 1951	7,061,000	2,566,000	2,662,000
Year ended March 31 1952	23,282,515	8,246,000	8,549,000
New Brunswick:			
Year ended October 31 1941	6,627,025	2,220,308	2,222,000
..... 1942	8,070,651	2,950,957	2,951,000
..... 1943	8,428,990	3,054,932	3,055,000
..... 1944	9,463,966	3,497,089	3,497,000
..... 1945	10,920,974	4,247,302	4,247,000
..... 1946	16,628,760	6,890,562	6,930,000
..... 1947	17,199,433	6,879,632	6,903,000
..... 1948	16,661,291	6,606,291	6,625,000
..... 1949	15,728,892	6,470,000	6,508,000
..... 1950	13,798,012	5,457,000	5,500,000
5 months ended March 31 1951	5,962,357	2,460,000	2,488,000
Year ended March 31 1952	16,300,781	5,385,000	5,441,000

Note. The above figures for the years 1950, 1951 and 1952 are not entirely comparable with those for previous years due to the change in the basis of compiling the relevant statistics. In prior years, licences and permit fees as well as certain provincial taxes which may have been administered by the liquor authority were included in net profits, such being included in the amounts reported by the respective Boards. In those provinces, however where these types of revenue were collected through the Provincial Treasurer's office they did not appear as part of net profits although they were included in the total revenue figures. Also the total revenue figures for 1950-52 include fines and penalties for infractions of liquor control operations.

TABLE 1. Sales and Net Profits of Liquor Control Boards and Total Provincial Revenue from Liquor Operations – Continued

Province and Year	Sales (less discounts)	Net Profit	Total Provincial Revenue from Liquor Operations
	\$	\$	\$
Quebec:			
11 months ended March 31 1941	19,583,890	7,270,810	7,271,000
Year ended March 31 1942	24,645,117	9,474,417	10,304,000
1943	34,213,789	12,332,540	13,357,000
1944	36,562,856	14,034,564	15,095,000
1945	43,610,465	17,120,639	18,334,000
1946	50,233,863	23,095,957	24,373,000
1947	60,987,765	29,715,051	31,334,000
1948	56,163,127	28,073,133	29,578,000
1949	53,077,824	27,457,579	28,574,000
1950	52,537,752	17,887,000	29,135,000
1951	59,270,714	20,809,000	32,835,000
1952	60,535,705	19,668,000	31,306,000

Note. In addition to the sales of spirits and wine from Liquor Commission stores, as shown above, were sales of beer as follows:

	Beer Manufactured and Sold in Quebec	Beer Imported from Other Provinces	Total
	\$	\$	\$
11 months ended March 31 1941	17,114,364	1,663,556	18,777,920
Year ended March 31 1942	22,241,830	2,062,061	24,303,891
1943	27,603,117	2,470,760	30,073,877
1944	26,164,207	2,501,563	28,665,770
1945	29,295,719	2,839,683	32,135,402
1946	34,734,066	3,290,743	38,024,809
1947	37,788,972	4,091,412	41,880,384
1948	43,809,485	6,550,028	50,359,513
1949	50,105,218	8,890,774	58,995,992
1950	55,793,618	9,782,431	65,576,049
1951	59,191,321	9,793,014	68,984,335
1952	66,041,423	11,705,436	77,746,859

Province and Year	Sales (less discounts)	Net Profit	Total Provincial Revenue from Liquor Operations
	\$	\$	\$
Ontario:			
Year ended March 31 1941	26,847,957	11,715,410	12,294,000
1942	33,035,844	14,336,994	15,041,000
1943	39,460,497	17,482,259	18,530,000
1944	43,907,838	19,863,390	20,990,000
1945	38,346,454	18,971,011	19,020,000
1946	64,116,310	30,373,016	31,053,000
1947	73,983,727	34,998,052	35,908,000
1948	76,454,339	36,807,803	36,808,000
1949	82,908,658	38,293,602	39,524,000
1950	88,816,669	28,364,000	41,391,000
1951	97,093,521	29,979,000	41,395,000
1952	101,855,372	31,377,000	44,156,000

Note. In addition to the sales of spirits, beer, and wine from Liquor Board stores, as shown above, were the following:

	Sales of Beer from Breweries and Brewers' Retail Stores	Sales of Ontario Wine from Sales Offices and Winery Premises
	\$	\$
Year ended March 31 1941	34,599,090	2,636,514
1942	45,548,177	2,903,584
1943	50,523,429	3,177,122
1944	48,647,605	3,264,070
1945	61,034,601	3,504,792
1946	66,879,190	4,780,568
1947	76,633,623	4,951,697
1948	89,365,375	4,767,864
1949	100,392,231	4,510,185
1950	103,590,232	4,383,273
1951	108,815,718	4,564,574
1952	121,293,461	4,859,383

Note. See note on page 4.

TABLE 1. Sales and Net Profits of Liquor Control Boards and Total Provincial Revenue from Liquor Operations—Continued

Province and Year		Sales (less discounts)	Net Profit	Total Provincial Revenue from Liquor Operations
		\$	\$	\$
Manitoba:				
Year ended April 30	1941	7,886,905	2,056,253	2,133,000
	1942	9,983,323	2,740,498	2,740,000
	1943	12,367,759	3,738,980	3,743,000
	1944	12,571,892	3,831,368	3,845,000
	1945	15,298,549	4,379,365	4,382,000
	1946	20,267,473	6,101,353	5,914,000
11 months ended March 31	1947	21,291,234	6,527,122	6,527,000
Year ended March 31	1948	23,743,004	6,989,096	7,030,000
	1949	25,429,212	7,291,043	7,333,000
	1950	27,090,240	5,812,000	7,714,000
	1951	28,007,375	6,156,000	8,057,000
	1952	30,257,495	6,184,000	8,108,000
Saskatchewan:				
Year ended March 31	1941	8,509,226	1,939,784	1,941,000
	1942	10,094,457	2,405,911	2,407,000
	1943	12,092,052	2,983,504	3,031,000
	1944	12,155,223	3,335,872	3,660,000
	1945	13,623,679	3,776,246	4,162,000
	1946	20,602,365	6,605,448	6,605,000
	1947	25,183,374	8,104,620	8,104,000
	1948	25,421,881	7,920,528	7,984,000
	1949	27,657,248	8,545,831	8,598,000
	1950	29,297,885	8,847,000	8,946,000
	1951	28,550,747	8,674,000	8,765,000
	1952	32,164,995	9,550,000	9,599,000
Alberta:				
Year ended March 31	1941	10,753,378	3,136,214	3,208,000
	1942	13,197,621	3,812,718	3,902,000
	1943	16,968,827	4,908,376	5,050,000
	1944	17,250,473	5,112,474	5,356,000
	1945	20,564,057	5,820,990	6,026,000
	1946	27,351,965	8,051,228	8,223,000
	1947	31,735,992	9,534,868	9,684,000
	1948	33,361,456	9,820,587	9,966,000
	1949	37,186,747	11,045,257	11,316,000
	1950	39,850,663	11,168,000	12,133,000
	1951	41,271,990	11,374,000	12,195,000
	1952	45,456,603	12,224,000	13,086,000
British Columbia:				
Year ended March 31	1941	17,590,253	4,781,465	4,867,000
	1942	20,969,955	5,863,024	5,953,000
	1943	28,711,281	8,023,524	8,171,000
	1944	24,825,175	6,699,557	6,971,000
	1945	29,358,380	7,721,061	7,906,000
	1946	38,743,456	11,051,326	11,219,000
	1947	47,961,515	14,634,291	14,800,000
	1948	55,249,376	16,598,430	16,710,000
	1949	56,954,899	18,073,768	18,161,000
	1950	57,285,610	17,759,000	18,148,000
	1951	60,575,714	18,594,000	18,994,000
	1952	66,231,401	19,698,000	20,135,000
Yukon:				
Year ended March 31	1941	244,574	92,659	96,000
	1942	260,866	92,366	95,000
	1943	637,778	264,820	267,000
	1944	713,638	294,555	295,000
	1945	623,933	270,274	273,000
	1946	838,045	348,102	351,000
	1947	846,989	340,532	343,000
	1948	972,367	355,165	359,000
	1949	1,168,561	431,290	434,000
	1950	1,454,289	557,336	557,000
	1951	1,415,433	540,984	541,000
	1952	1,641,194	587,368	587,000
Northwest Territories:				
Year ended March 31	1941	142,998	31,190	32,000
	1942	166,633	49,302	50,000
	1943	264,051	94,183	95,000
	1944	255,234	108,273	110,000
	1945	217,266	89,393	90,000
	1946	303,802	125,485	128,000
	1947	659,005	206,228	210,000
	1948	687,869	196,371	199,000
	1949	669,963	246,505	250,000
	1950	676,600	246,254	249,000
	1951	740,932	243,311	246,000
	1952	760,325	271,964	274,000

Note. See note on page 4.

Consumers' Liquor Bill

Further breakdowns of sales in each province by type of beverage, in so far as available, are shown in Table 2. Wherever possible quantities as well as values are shown.¹

1. For an estimate of the apparent gallonage consumption of spirits, beer, and wine, see Tables 11-13.

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage

Newfoundland

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Value:	\$	\$	\$				
Spirits	3,485,017	3,519,058	3,387,397	Data shown only for period subsequent to Newfoundland's entry into Confederation			
Alcohol	598	590	400				
Wine	298,874	270,242	180,718				
Beer	1,798,864	1,122,982	883,641				
Total	5,583,353	4,912,872	4,452,156				

Prince Edward Island

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
	Cases						
Spirits:							
Alcohol	9	8	3	—	—		
Brandy:							
Domestic	218	285	355	177	100		
Imported	304	191	375	185	65		
Gin:							
Domestic	3,849	3,863	4,075	3,200	1,375		
Imported	1,001	1,095	1,300	825	550		
Rum:							
Domestic	8,444	8,531	9,775	7,050	5,650		
Imported	7,245	5,137	5,600	4,350	3,850		
Whisky:							
Domestic	6,134	5,924	6,675	5,125	4,450		
Imported	2,661	2,609	1,505	944	2,364		
Liqueurs:							
Domestic	26	4	50	3	—		
Imported	39	37	149	51	20		
Wine:							
Domestic	4,615	3,218	3,500	2,175	900		
Imported	3,227	2,441	2,200	1,825	530		
Ale:							
Domestic	144,102	135,014	132,540	140,325	78,475		
Imported	1,073	1,009	1,300	1,650	300		

CONTROL AND SALE OF ALCOHOLIC BEVERAGES

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage - Continued

Nova Scotia

(Years ended November 30, 1946-50; 16 months ended March 31, 1951; Year ended March, 1952)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol	124	166	123	112	92	94	91
Brandy	6,311	9,169	6,462	6,869	7,042	9,059	9,428
Gin	36,322	48,352	37,160	40,846	39,082	43,226	68,608
Rum	283,696	347,076	248,709	244,821	226,776	197,400	172,968
Whisky	76,580	112,652	87,281	109,514	124,243	152,035	168,313
Liqueurs	2,419	2,924	1,862	2,386	2,342	2,688	2,680
Total	405,452	520,339	381,597	404,548	399,577	404,502	422,088
Wine	211,365	230,900	162,662	150,000	153,147	157,499	140,729
Cider	34,023	33,238	23,333	21,691	18,277	18,363	23,422
Total	245,388	264,138	185,995	171,691	171,424	175,862	164,151
Beer:							
Domestic:							
N.S. and N.B.	3,467,143	4,439,173	3,463,247	3,243,963	2,705,752	2,617,016	2,962,747
Western	666,208	985,575	791,500	1,223,869	1,559,839	1,830,105	2,117,282
Imported	25,711	16,500	12,058	11,780	6,412	2,132	—
Total	4,159,062	5,441,248	4,266,805	4,479,612	4,272,003	4,449,253	5,080,029
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol	4,321	5,439	3,984	3,651	2,993	2,947	2,824
Brandy	200,880	279,458	194,840	204,554	210,815	265,841	269,648
Gin	993,121	1,247,702	948,615	1,024,318	983,478	1,063,725	1,716,662
Rum	7,470,118	9,072,102	6,452,556	6,319,109	5,744,070	5,117,777	4,392,071
Whisky	2,408,920	3,413,817	2,603,388	3,240,431	3,642,774	4,285,475	4,575,509
Liqueurs	77,540	107,358	75,374	85,674	82,252	90,263	85,595
Total	11,154,900	14,125,876	10,278,757	10,877,737	10,666,382	10,826,028	11,042,309
Wine	1,595,850	1,716,694	1,214,789	1,199,584	1,220,323	1,154,539	962,928
Beer:							
Domestic:							
N.S. and N.B.	8,525,728	9,733,675	7,476,196	6,897,516	5,655,995	5,405,540	6,066,604
Imported and Western	2,070,658	2,765,276	2,185,686	3,299,484	3,917,884	4,564,495	5,244,378
Total	10,596,386	12,498,951	9,661,882	10,197,000	9,573,879	9,970,035	11,310,982
Miscellaneous	—	—	—	1	2	1	27
Grand Total	23,347,136	28,341,521	21,155,428	22,274,322	21,460,586	21,950,603	23,316,246

New Brunswick

(Years ended October 31, 1946-49; 5 months ended March 31, 1951; Year ended March 31, 1952)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Alcohol				19	19	30	
Spirits				306,131	311,597	322,480	Information
Wine				259,011	214,621	214,385	not
Beer				2,105,663	2,735,663	2,928,217	available
Value:	\$	\$	\$	\$	\$	\$	\$
Alcohol	690	459	841	1,238	824	1,116	3,066
Spirits	8,725,997	3,628,919	7,802,939	8,510,136	8,728,829	9,092,942	9,590,800
Wine	1,695,434	720,535	1,562,284	1,679,247	1,571,471	1,510,422	1,256,637
Beer	5,878,660	1,612,443	4,432,359	5,538,270	6,360,167	6,576,429	5,777,742
Containers	—	—	—	—	—	18,524	515
Less returned sales	—	—	411	—	—	—	—
Total	16,300,781	5,962,356	13,798,012	15,728,891	16,661,291	17,199,433	16,628,760

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Quebec

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol, 65 O.P.	11,962	10,225	9,560	8,169	5,812	2,602	3,939
Alcohol, 30 U.P.	175,499	152,960	138,197	134,323	122,508	64,718	39,149
Brandy:							
Canadian	16,398	15,948	19,466	23,898	12,393	10,004	7,997
Imported	159,195	133,835	112,002	102,280	97,542	155,860	129,131
Gin:							
Canadian	578,299	579,020	549,939	553,225	633,217	722,633	784,154
Imported	33,766	33,256	28,489	23,051	13,750	10,578	2,107
Liqueurs:							
Canadian	29,642	23,609	20,875	22,333	22,092	16,615	11,232
Imported	27,281	25,000	20,277	16,358	13,685	8,424	1,001
Rum	114,280	105,412	101,267	101,922	112,546	155,578	190,480
Rye	709,240	744,458	691,943	710,011	789,792	849,220	560,015
Scotch:							
Canadian	90,695	107,134	117,136	138,747	186,096	239,415	149,909
Imported	221,974	233,965	208,297	208,886	156,872	129,031	131,798
Miscellaneous	7,856	7,434	7,147	5,641	5,222	4,462	3,127
Total	2,176,087	2,172,256	2,024,595	2,048,844	2,171,527	2,369,140	2,014,039
Wine:							
Champagne:							
Canadian	16,560	15,324	12,976	8,039	11,598	11,916	14,488
Imported	13,632	12,560	11,337	9,489	7,675	7,933	2,862
Claret:							
Canadian	1,693	1,571	1,634	1,762	1,727	2,176	1,707
Imported	31,197	27,434	21,766	18,123	15,633	12,034	8,071
Sauterne:							
Canadian	20,514	15,714	12,811	11,994	20,284	17,583	1,550
Imported	36,025	28,086	24,901	23,267	13,738	19,598	14,663
Port:							
Canadian	173,961	180,931	173,850	166,181	221,272	363,795	284,589
Imported	133,982	125,332	110,925	131,037	115,483	130,872	102,873
Sherry:							
Canadian	574,109	543,044	510,267	555,567	709,737	884,030	637,491
Imported	76,218	62,357	47,914	45,953	52,337	82,703	82,554
Burgundy:							
Imported	34,734	27,326	20,690	21,086	15,960	14,890	11,773
Vermouth:							
Canadian	14,847	16,487	16,995	19,431	21,348	26,088	22,321
Imported	33,275	24,918	18,217	12,078	7,509	6,344	10,117
Miscellaneous	108,073	89,852	79,411	68,942	68,832	75,760	56,880
Total	1,268,820	1,170,936	1,063,694	1,092,949	1,283,133	1,655,722	1,251,939
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol, 65 O.P.	481,575	395,834	345,376	295,183	211,741	95,017	143,193
Alcohol, 30 U.P.	3,289,602	2,769,081	2,352,181	2,284,073	2,083,153	1,116,383	665,766
Brandy:							
Canadian	446,453	436,108	596,427	647,298	330,332	241,227	187,599
Imported	4,524,420	3,935,422	3,201,551	3,033,534	2,936,813	4,149,292	3,253,941
Gin:							
Canadian	13,185,377	13,179,252	11,473,294	11,560,465	13,349,409	15,300,995	16,480,764
Imported	906,795	892,328	764,437	631,325	377,135	287,345	55,975
Liqueurs:							
Canadian	707,980	548,344	479,399	515,908	516,251	393,354	270,119
Imported	889,901	838,798	658,832	546,140	480,797	309,275	36,097
Rum	3,093,066	2,796,979	2,581,590	2,573,085	2,876,930	3,933,632	4,879,966
Rye	18,278,944	18,717,795	16,546,799	16,873,389	18,359,989	19,341,145	12,562,859
Scotch:							
Canadian	2,422,159	2,761,591	2,956,858	3,558,699	4,712,135	5,717,608	3,559,618
Imported	7,302,902	7,881,520	6,636,240	6,557,472	4,905,542	4,047,983	4,102,801
Miscellaneous	174,176	168,437	160,516	130,201	117,674	100,816	69,685
Total	55,703,350	55,321,489	48,753,500	49,206,772	51,257,901	55,034,072	46,268,383

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Quebec — Concluded
(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Value — Concluded:	\$	\$	\$	\$	\$	\$	\$
Wine:							
Champagne:							
Canadian	280,739	252,276	205,460	123,073	173,931	170,515	196,354
Imported	480,174	444,032	391,925	342,206	311,075	328,460	116,783
Claret:							
Canadian	7,690	7,013	7,563	8,476	9,000	11,120	8,348
Imported	217,188	194,982	154,887	124,424	118,803	113,123	66,742
Sauterne:							
Canadian	89,197	73,312	60,678	57,095	73,014	83,349	7,390
Imported	284,113	221,986	200,327	188,222	167,551	163,723	112,359
Port:							
Canadian	680,065	675,809	695,267	698,141	1,033,896	1,555,225	1,172,266
Imported	951,501	891,111	836,171	933,591	858,668	990,950	751,303
Sherry:							
Canadian	2,219,609	1,971,351	2,027,445	2,275,324	3,211,992	3,702,096	2,579,621
Imported	603,239	560,374	478,735	470,365	507,399	700,477	592,136
Burgundy:							
Imported	328,860	268,577	215,572	248,582	178,973	149,577	132,823
Vermouth:							
Canadian	140,250	147,942	160,550	187,974	217,974	231,264	198,713
Imported	340,909	266,291	198,288	145,928	107,459	88,076	103,836
Miscellaneous	775,758	608,378	512,644	435,989	461,396	419,734	231,552
Total	7,399,292	6,583,434	6,145,512	6,239,390	7,431,131	8,707,689	6,270,226

Note. The sales value of spirits and wine in Quebec shown above include certain taxes and hence are slightly higher than the amounts shown in Table 1.

Beer

Years ended March 31	Beer Manufactured and Sold within the Province		Beer Imported from Other Provinces	
	Gal.	\$	Gal.	\$
1941 ¹	20,257,638	17,114,364	1,814,168	1,663,556
1942	24,881,008	22,241,830	2,210,007	2,062,061
1943	28,493,611	27,603,117	2,510,546	2,470,760
1944	25,712,187	26,164,207	2,464,027	2,501,563
1945	29,429,762	29,295,719	2,816,716	2,839,683
1946	32,346,781	34,734,066	3,040,179	3,290,743
1947	34,524,288	37,788,972	3,684,620	4,091,412
1948	39,819,565	43,809,485	5,691,288	6,550,028
1949	43,478,545	50,105,218	7,402,799	8,890,774
1950	46,221,044	55,793,618	7,619,580	9,782,431
1951	45,785,906	59,191,321	7,501,326	9,793,014
1952	46,784,608	60,041,423	8,424,878	11,705,436

1. 11 months.

Ontario

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic:							
Brandy	48,455	43,284	48,732	49,316	60,837	51,191	41,784
Gin	355,425	351,445	370,601	336,698	342,518	540,690	412,540
Rum	201,847	178,342	133,248	—	—	—	—
Whisky	2,396,124	2,431,864	2,266,173	2,202,711	1,998,451	1,634,226	1,604,584
Liqueurs	53,908	46,984	44,481	35,993	29,872	19,306	8,965
Miscellaneous	4,141	4,414	3,530	4,968	5,544	10,949	8,245
Total	3,059,900	3,056,333	2,866,765	2,629,686	2,437,222	2,256,362	2,076,118

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Ontario — Concluded
(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity — Concluded:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Imported:							
Brandy	73, 171	76, 876	65, 704	58, 203	46, 921	68, 631	84, 105
Gin	36, 323	35, 829	31, 054	22, 939	15, 995	12, 948	6, 185
Rum	161, 174	165, 013	164, 992	161, 991	202, 095	458, 893	291, 046
Whisky	384, 538	364, 887	336, 694	333, 678	233, 231	180, 762	202, 723
Liqueurs	39, 591	38, 136	31, 757	36, 910	30, 413	12, 284	783
Miscellaneous	2, 800	2, 542	2, 221	1, 409	579	368	74
Total	697, 597	683, 283	632, 422	615, 130	529, 234	733, 886	584, 916
Wine:							
Domestic	889, 099	1, 030, 280	1, 077, 406	1, 092, 814	1, 133, 094	834, 320	838, 075
Imported	173, 835	143, 978	118, 867	109, 419	104, 191	219, 130	105, 462
Beer:							
Domestic	1, 626, 500	1, 530, 762	1, 708, 065	1, 736, 952	1, 492, 327	933, 988	780, 843
Imported	39, 500	29, 865	23, 174	17, 191	8, 323	9, 683	20, 944
Total sales from liquor stores	6, 486, 431	6, 474, 501	6, 426, 699	6, 201, 192	5, 704, 391	4, 987, 369	4, 406, 358
B. & B.W. Sales (Domestic Beer)	72, 999, 132	68, 245, 566	68, 266, 273	67, 832, 025	66, 661, 597	57, 963, 901	50, 248, 243
Wineries' Sales (Wine)	1, 008, 485	1, 088, 518	1, 049, 308	1, 066, 161	1, 108, 133	1, 169, 434	1, 195, 109
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits, Domestic:							
Brandy	1, 221, 062	1, 093, 989	1, 096, 576	1, 177, 673	1, 177, 589	1, 412, 004	865, 632
Gin	7, 799, 987	7, 359, 749	7, 443, 002	6, 685, 174	6, 881, 405	10, 863, 301	8, 240, 437
Rum	5, 038, 632	4, 289, 445	3, 214, 658	—	—	—	—
Whisky	56, 136, 151	54, 812, 658	49, 145, 974	48, 157, 228	44, 698, 490	34, 825, 356	34, 272, 137
Liqueurs	1, 320, 118	1, 112, 571	1, 057, 036	853, 420	697, 865	443, 686	216, 355
Miscellaneous	99, 069	102, 756	69, 088	108, 945	126, 614	227, 361	165, 918
Total	71, 615, 019	68, 771, 168	62, 026, 334	56, 982, 440	53, 581, 963	47, 771, 708	43, 760, 479
Spirits, Imported:							
Brandy	2, 065, 586	2, 093, 819	1, 751, 654	1, 577, 277	1, 115, 225	1, 728, 796	1, 876, 774
Gin	935, 140	857, 460	745, 746	566, 873	381, 130	314, 645	150, 429
Rum	4, 222, 543	4, 238, 725	4, 177, 634	4, 204, 638	5, 127, 308	10, 905, 609	6, 786, 816
Whisky	12, 014, 436	10, 867, 903	9, 701, 868	9, 677, 146	6, 796, 204	5, 201, 747	5, 871, 707
Liqueurs	1, 165, 256	1, 049, 188	913, 090	1, 071, 829	919, 002	376, 466	24, 734
Miscellaneous	64, 209	59, 114	52, 165	36, 001	19, 403	15, 777	949
Total	20, 467, 170	19, 166, 209	17, 342, 157	17, 133, 764	14, 358, 272	18, 543, 040	14, 711, 409
Wine:							
Domestic	4, 386, 905	4, 316, 814	4, 412, 081	4, 467, 450	4, 680, 682	3, 550, 705	3, 003, 845
Imported	1, 848, 395	1, 537, 563	1, 375, 154	1, 295, 185	1, 261, 180	2, 492, 869	1, 228, 843
Beer:							
Domestic	3, 385, 711	3, 184, 102	3, 559, 043	2, 952, 840	2, 539, 959	1, 587, 781	1, 327, 434
Imported	152, 172	117, 665	101, 900	76, 979	32, 283	37, 624	84, 300
Total sales from liquor stores	101, 855, 372	97, 093, 521	88, 816, 669	82, 908, 658	76, 454, 339	73, 983, 727	64, 116, 310
B. and B.W. Sales (Domestic Beer, exclusive of container value)	121, 293, 461	108, 815, 718	103, 590, 232	100, 392, 231	89, 365, 375	76, 633, 623	66, 879, 190
Wineries' Sales (Domestic Wine)	4, 859, 383	4, 564, 573	4, 383, 273	4, 510, 185	4, 767, 864	4, 951, 697	4, 780, 568
Grand total	228, 008, 216	210, 473, 812	196, 790, 174	187, 811, 074	170, 587, 578	155, 569, 047	135, 776, 068

Manitoba

(Years ended April 30, 1946; 11 Months ended March 31, 1947; Years ended March 31, 1948-52)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	497, 501	475, 495	452, 668	413, 453	379, 992	361, 136	326, 870
Wine	275, 026	274, 586	248, 034	244, 273	248, 265	245, 353	194, 130
Beer:							
Domestic	8, 871, 084	8, 626, 959	9, 023, 133	8, 749, 647	8, 580, 047	7, 843, 036	8, 346, 703
Imported	4, 987	4, 596	3, 229	2, 952	1, 474	329	15
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits	12, 875, 737	12, 039, 726	11, 189, 458	10, 291, 105	9, 418, 947	8, 876, 817	7, 961, 394
Wine	1, 601, 266	1, 468, 018	1, 401, 789	1, 384, 182	1, 424, 187	1, 299, 223	969, 005
Beer	15, 780, 492	14, 499, 631	14, 498, 992	13, 753, 924	12, 899, 870	11, 115, 194	11, 337, 074
Total	30, 257, 495	28, 007, 375	27, 090, 239	25, 429, 211	23, 743, 004	21, 291, 234	20, 267, 473

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Saskatchewan

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Domestic:							
Brandy			1,107	2,674	3,020	2,522	—
Gin			29,492	24,672	25,451	43,682	61,122
Whisky			195,234	171,272	143,837	162,587	89,593
Liqueurs			5,183	1,878	7,474	1,997	2,022
Miscellaneous			3,040	2,652	2,806	1,842	1,555
Total			234,056	203,148	182,588	212,630	154,292
Imported:							
Brandy		Not available	19,369	14,621	9,305	12,430	11,755
Gin			3,226	2,355	1,518	2,372	1,214
Rum			34,492	33,336	40,616	47,328	42,506
Whisky			73,349	60,503	52,632	32,310	43,042
Liqueurs			7,614	9,081	1,287	2,566	120
Miscellaneous			—	—	—	—	—
Total			138,050	119,896	105,358	97,006	98,637
Total spirits	414,779	366,578	372,106	323,044	287,946	309,636	252,929
Wine:							
Domestic		Not available	251,626	224,971	284,536	345,732	233,815
Imported			34,440	37,824	50,824	61,312	29,760
Total	317,993	296,598	286,066	262,795	335,360	407,044	263,575
Beer	7,988,222	7,400,101	7,904,286	7,693,026	7,316,840	5,360,619	5,863,054
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Domestic:							
Brandy			43,290	78,104	87,192	69,021	—
Gin			696,656	599,863	611,696	1,011,962	1,452,878
Whisky			5,023,562	4,382,702	3,679,361	4,051,381	2,272,205
Liqueurs			108,770	100,639	212,990	50,936	54,446
Miscellaneous			49,440	43,940	46,252	31,829	26,656
Total			5,921,718	5,205,248	4,637,491	5,215,129	3,806,185
Imported:							
Brandy		Not available	507,397	415,102	256,255	326,010	294,287
Gin			72,990	67,257	18,758	66,901	34,362
Rum			972,156	934,557	1,078,048	1,377,363	1,289,793
Whisky			2,447,713	2,270,811	1,726,548	1,053,238	1,399,539
Liqueurs			275,105	258,799	45,483	81,228	4,233
Miscellaneous			—	—	—	—	—
Total			4,275,361	3,946,526	3,125,092	2,904,740	3,022,214
Total spirits	11,910,991	10,238,907	10,197,079	9,151,774	7,762,583	8,119,869	6,828,399
Wine:							
Domestic		Not available	1,470,826	1,536,691	1,605,605	1,737,143	1,197,786
Imported			295,205	331,986	425,360	511,368	259,608
Total	1,863,070	1,650,018	1,766,031	1,868,677	2,030,965	2,248,511	1,457,394
Beer	18,390,934	16,661,822	17,334,771	16,636,797	15,628,333	14,814,994	12,316,572
Total	32,164,995	28,550,747	29,297,881	27,657,248	25,421,881	25,183,374	20,602,365

Alberta

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic:							
Alcohol, 65 O.P.	68	62	70	81	70	80	107
Alcohol, Absolute	16	12	20	8	5	13	13
Brandy	2,909	2,948	2,909	2,986	4,617	259,700	216,500
Gin	57,845	51,301	46,150	44,762	48,380		
Rum	22,144	16,714	14,136	11,872	6,838		
Canadian Whisky	317,846	292,175	273,430	220,209	191,917		
Bourbon	827	752	859	849	345		
Scotch Whisky Type	4,892	6,921	8,807	12,581	24,000	2,700	2,300
Liqueurs	9,152	9,591	12,159	11,589	6,800		
Total	415,699	380,476	358,540	304,937	282,972	262,493	218,920

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Continued

Alberta — Concluded

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity — Concluded:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Imported:							
Brandy	18,679	21,202	21,645	18,996	12,498	146,800	127,000
Gin	6,523	4,861	4,460	4,017	1,806		
Rum	73,209	59,145	47,662	42,393	44,530		
Scotch Whisky	130,114	111,758	113,191	113,480	71,706		
Irish Whisky	874	928	339	603	452		
Liqueurs	9,673	9,455	7,476	7,560	5,200	2,300	400
Total	239,072	207,349	194,773	187,049	136,192	149,100	127,400
Wine:							
Domestic	198,535	183,573	164,000	150,417	272,500	230,000	110,000
Imported	64,058	48,582	33,900	24,682	37,500	45,000	20,000
Beer, Ale and Stout	12,670,702	12,143,481	12,393,000	11,728,912	11,103,000	10,900,000	9,325,000
Value:	\$	\$	\$	\$	\$	\$	\$
Liquor	20,537,710	17,762,939	16,558,576	14,867,765	12,791,418	12,342,780	10,066,155
Beer	24,918,893	23,509,051	23,292,087	22,318,982	20,570,037	19,393,212	17,285,809
Total	45,456,603	41,271,990	39,850,663	37,186,747	33,361,455	31,735,992	27,351,964

British Columbia

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Spirits, Rye Whisky, Bourbon Whisky Scotch Whisky, Irish Whisky, Brandy, Gin, Rum, Alcohol	38,224,840	34,810,416	33,371,773	33,416,768	31,398,643	26,963,922	20,093,642
Liqueurs, Cocktails, Vermouth, Bitters	639,829	573,141	553,036	515,371	419,089	226,064	70,211
Total	38,864,669	35,383,557	33,924,809	33,932,139	31,817,732	27,189,986	20,163,853
Wine:							
British Empire Wine:							
British Columbia	1,549,842	1,245,716	1,056,507	945,880	912,138	684,775	571,769
Australian	291,750	252,354	222,280	145,859	147,798	242,763	149,192
Ontario	118,692	116,672	162,940	173,335	121,104	50,931	26,178
South Africa	75,383	66,411	85,661	115,537	69,841	11,535	21,454
Other:							
Champagne and Sparkling Wine	79,214	67,545	57,042	54,810	58,068	50,629	16,229
Claret and Sauterne	63,574	58,473	34,008	34,174	3,658	—	—
Port, Sherry and Still Burgundy	308,652	306,687	315,180	348,884	468,591	364,222	230,456
Oriental Wine	38,033	21,238	26,341	—	—	—	—
Total	2,525,140	2,135,096	1,959,959	1,818,479	1,781,198	1,404,855	1,015,278
Malt Liquor:							
B. C. Beer, Ale and Stout:							
To Licensees	16,282,379	14,481,734	13,148,007	13,023,652	12,618,332	9,609,856	7,139,904
To individual Purchasers	7,960,833	8,056,965	7,660,081	7,560,364	8,289,536	8,994,442	9,846,040
Eastern Canadian Beer and Ale	427,407	386,478	476,497	520,504	686,315	747,978	577,384
Great Britain and Ireland Ale and Stout	170,973	131,884	116,257	99,761	56,262	14,398	997
Total	24,841,592	23,057,061	21,400,842	21,204,281	21,650,445	19,366,674	17,564,325
Grand Total	66,231,401	60,575,714	57,285,610	56,954,899	55,249,375	47,961,515	38,743,456

TABLE 2. Sales of Alcoholic Beverages by Type of Beverage — Concluded

Yukon Territory

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits:							
Alcohol	1	1	—	—	—	—	5
Brandy	272	79	207	1,248	148	130	301
Gin	4,000	2,201	2,232	2,254	2,760	3,418	2,350
Rum	4,432	3,942	3,694	2,918	2,745	2,609	2,451
Rye Whisky	12,064	10,801	12,234	7,863	8,524	7,231	10,060
Scotch Whisky	4,865	3,750	4,396	3,664	3,288	1,697	1,548
Liqueurs, Cocktails, Vermouth, Bitters	497	291	583	2,855	374	63	19
Total	26,131	21,065	23,346	20,802	17,839	15,148	16,734
Wine:							
Domestic	2,359	2,153	2,386	1,525	1,525	2,568	1,722
Imported	892	813	789	852	1,372	662	286
Malt liquor:							
Sold to private individuals	14,207	8,938	6,597	8,693	8,906	10,448	21,167
Sold to licensees	144,549	136,600	146,253	109,706	90,082	81,967	61,710
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits:							
Alcohol	32	31	—	5	11	—	122
Brandy	11,050	7,359	8,662	7,657	6,196	5,481	13,544
Gin	116,492	66,933	62,428	64,211	68,063	89,152	56,390
Rum	202,697	183,851	168,343	133,033	114,395	117,408	102,955
Rye Whisky	388,208	339,683	331,667	279,113	232,244	195,238	271,613
Scotch Whisky	185,531	144,798	198,613	137,215	109,465	61,083	55,720
Liqueurs, Cocktails, Vermouth, Bitters	14,375	10,422	11,249	8,372	6,960	1,130	367
Total	918,385	753,077	780,962	629,606	537,334	469,492	500,711
Wine:							
Domestic	21,928	18,629	19,534	16,850	10,309	19,260	10,330
Imported	13,749	12,355	11,156	10,537	15,811	7,944	3,434
Malt liquor:							
Sold to private individuals	76,042	44,520	36,072	45,411	45,458	47,015	95,252
Sold to licensees	611,090	586,852	606,565	466,157	363,455	303,278	228,318
Total Total	1,641,194	1,415,433	1,454,289	1,168,561	972,367	846,989	838,045

Northwest Territories

(Years ended March 31)

Sales	1952	1951	1950	1949	1948	1947	1946
Quantity:	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	11,138	11,431	12,551	10,284	9,559	9,220	5,112
Wine	1,732	1,309	1,612	1,459	1,851	1,352	1,273
Ale and stout	8,127	9,584	7,510	6,700	6,085	9	2,756
Beer to public at store	25,645	24,200	29,933	29,152	30,496	38,133	17,546
Beer to licensee	46,655	57,271	43,194	47,228	58,360	62,916	9,603
Value:	\$	\$	\$	\$	\$	\$	\$
Spirits and Wine	400,543	370,548	360,313	343,179	327,922	337,137	200,473
Beer	359,782	370,384	316,287	326,784	359,947	321,868	103,929
Total	760,325	740,932	676,600	669,963	687,869	659,005	303,802

FEDERAL REVENUE FROM ALCOHOLIC BEVERAGES

Federal revenue from alcoholic beverages, comprising excise duties, excise taxes, customs duties, and various fees and licenses for specified years are shown in Table 3. There are certain additional revenues separate details of which are not available. Sales tax revenue is not available

for separate commodities. An indication of the amounts collected in income tax is shown in the fact that income tax returns filed by corporations engaged in the production of alcoholic beverages showed a declared income tax liability for the taxation year 1950 (latest available) of \$21,516,000.

TABLE 3(a). Excise and Import Duty Revenue and Licence Fees on Spirits Collected by the Federal Government, Fiscal Years 1941-52

Years ended March 31	Excise Duty ¹	Validation Fee	Licences	Import Duty	Total
	\$	\$	\$	\$	\$
1941	16,240,512	664,778	5,000	11,823,312	28,733,602
1942	20,601,667	416,576	4,500	10,899,784	31,922,527
1943	30,476,342	513,027	5,125	12,052,485	43,046,979
1944	29,806,631	441,258	5,250	9,692,345	39,945,484
1945	29,031,238	633,523	6,375	12,390,526	42,061,662
1946	42,025,916	1,042,625	5,500	21,584,538	64,658,579
1947	45,060,831	947,710	6,625	25,693,184	71,708,350
1948	39,391,091	770,880	6,250	30,806,868	70,975,089
1949	40,634,698	825,371	6,750	28,592,975	70,059,794
1950	46,547,587	790,587	7,250	27,249,087	74,594,511
1951	60,126,300	1,108,252	8,000	30,975,045	92,217,597
1952	42,066,718	1,223,932	7,375	38,798,542	82,096,567

1. Collections on liquor imported for blending purposes have been transferred to customs revenue.

TABLE 3(b). Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Federal Government, Fiscal Years 1941-52

Years ended March 31	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1941	324,004	3,350	16,801,740	1,200	108,681	20,017	—	17,258,992
1942	414,018	3,325	25,241,291	1,200	102,730	12,961	—	25,775,525
1943	579,858	3,300	33,952,237	1,200	72,762	12,782	—	34,622,139
1944	371,956	3,325	35,080,381	1,200	222,250	27,736	—	35,708,848
1945	7,102,636	3,350	35,121,290	1,400	244,266	34,312	—	42,507,254
1946	6,646,438	3,200	41,382,052	1,400	177,152	18,429	—	48,228,671
1947	2,511,311	3,450	49,208,816	1,400	91,700	8,898	—	51,825,575
1948	3,819,875	3,175	53,625,293	1,700	67,878	16,780	—	57,534,701
1949	3,740,065	3,550	55,853,055	600	51,825	43,955	—	59,693,050
1950	3,678,316	3,550	56,018,292	—	—	54,388	—	59,754,546
1951	2,745,851	3,650	65,409,427	—	—	75,547	—	68,234,475
1952	3,812,065	3,500	73,748,003	—	—	106,916	—	77,670,484

TABLE 3(c). Excise Taxes and Import Duty Revenue on Wine Collected by the Federal Government, Fiscal Years, 1941-52

Years ended March 31	Excise Taxes on Wine	Import Duty on Wine	Total
	\$	\$	\$
1941	658,033	293,392	951,425
1942	1,444,915	183,276	1,628,191
1943	2,006,816	150,000	2,156,816
1944	1,710,217	219,538	1,929,755
1945	1,772,375	239,737	2,012,112
1946	2,066,109	541,123	2,607,232
1947	2,393,718	916,660	3,310,378
1948	2,341,585	580,226	2,921,811
1949	2,059,639	580,327	2,639,966
1950	2,125,606	587,451	2,713,057
1951	2,224,885	696,436	2,921,321
1952	2,167,267	771,733	2,939,000

A summary of the changes in the duties and taxes on alcoholic beverages during and since World War II follows:

DUTIES AND TAXES ON DOMESTIC SPIRITUOUS LIQUOR, BEER, AND WINE

A. Under the Excise Act

- (1) On spirits used for beverage purposes, with the exception of Canadian Brandy, \$12.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$4.00 to \$7.00, effective September 3, 1939. On June 24, 1942, it was increased to \$9.00; on March 3, 1943, to \$11.00; and on September 8, 1950, to \$12.00).
- (2) On Canadian brandy, \$10.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$3.00 to \$6.00, effective September 3, 1939. On June 24, 1942, it was increased to \$7.00; on March 3, 1943, to \$9.00; and on September 8, 1950, to \$10.00).
- (3) On malt contained in beer manufactured from malt alone, 21 cents per pound. (The Budget of September 12, 1939, raised the excise duty from 6 to 10 cents per pound. On April 30, 1941, it was increased to 12 cents per pound; on June 24, 1942, to 16 cents per pound; and on September 8, 1950, to 21 cents per pound).
- (4) On beer, manufactured in whole or in part from substances other than malt, 42 cents per gallon. (The Budget of September 12, 1939, raised the excise duty from 22 cents to 30 cents per gallon. On April 30, 1941, it was raised to 35 cents, and on June 24, 1942, to 45 cents. On April 9, 1952, it was reduced to 42 cents).
- (5) The excise duty on malt syrup to be used for beverage purposes, manufactured from duty-paid malt, was increased from 10 cents to 15 cents per pound by the Budget of September 12, 1939. On April 30, 1941, it was raised to 18 cents and on June 24, 1942, to 24 cents. This excise duty was repealed, effective October 1, 1948.

B. Under the Excise Tax Act

- (1) a. The Budget of September 12, 1939, imposed a tax of 15 cents per gallon on wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit. On April 30, 1941, it was increased to 40 cents, and on June 24, 1942, to 50 cents. Effective October 21, 1949, a tax of 25 cents per gallon on wines of all kinds containing not more than 7 per cent of absolute alcohol by volume and a tax of 50 cents per gallon on wines of all kinds, except sparkling wines, containing more than 7 per cent of absolute alcohol by volume but not more than 40 per cent proof spirit.
- b. A tax of \$2.50 per gallon on champagne and all other sparkling wines. (Under the Budget of September 12, 1939, the tax was \$1.50 per gallon. On April 30, 1941, it was increased to \$2.00, and on June 24, 1942, to \$2.50).
- (2) A consumption or sales tax of 8 per cent, payable on the sales price of all domestic spirituous liquor, beer, and wine, by the manufacturer or producer. Effective April 11, 1951, this tax was increased to 10 per cent. (In the case of spirits and beer the sales price includes the excise duty, but effective June 1, 1950, the excise tax on wine is not so included).

DUTIES AND TAXES ON IMPORTED SPIRITUOUS LIQUOR, BEER, WINE, AND MALT FOR THE MANUFACTURE OF BEER

A. Under the Customs Tariff

- (1) Customs duties on spirituous liquors, e.g., whiskey, brandy, gin, rum, etc., and on wines containing over 40 per cent proof spirit, range from \$3.00 per proof gallon to \$10.00 per proof gallon, depending on the country from which imported and, under existing Treaties, the kind of liquor imported.

A. Under the Customs Tariff — Concluded

- (2) In addition, spirituous liquors under (1) above are subject to a customs duty of \$8.00 per proof gallon under all Tariffs. (The Budget of September 12, 1939, imposed, effective September 3, 1939, a duty of \$3.00 per proof gallon under all Tariffs. On June 24, 1942, it was increased to \$5.00; on March 3, 1943, to \$7.00; and on September 8, 1950, to \$8.00).
- (3) Ale, beer, porter, and stout, when imported in casks or otherwise than in bottle, are dutiable at 25 cents per imperial gallon under the British Preferential Tariff, and at 35 cents per imperial gallon under the Most-Favoured-Nation and General Tariffs. Ale, beer, porter, and stout, when imported in bottles, are dutiable at 15 cents per imperial gallon under the British Preferential Tariff, and at 50 cents per imperial gallon under the Most-Favoured-Nation and General Tariffs.
- (4) In addition, ale, beer, porter, and stout, under (3) above, are subject to a customs duty of 40 cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 9 cents per imperial gallon. On June 24, 1942, this was increased to 30 cents, and on September 8, 1950, to 40 cents).
- (5) Still wines are classified under the following headings: Vermouth, aperitif, and cordial wines, medicinal or medicated wines, n.o.p., including ginger wine, wines of the fresh grape for sacramental purposes containing not more than 26 per cent proof spirit, prune wine, wines of all kinds, n.o.p. The rates of duty vary according to the strength of wine and the country from which imported.
- (6) In addition, all still wines under (5) above, are subject to a customs duty of 42½ cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 7½ cents. On April 30, 1941, this was increased to 32½ cents, and on June 24, 1942, to 42½ cents).
- (7) Champagne and other sparkling wines are subject to customs duties at rates depending on the country from which imported, and on the size of the bottles.
- (8) In addition, champagne and other sparkling wines, under (7) above, are subject to a customs duty of \$1.75 per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 75 cents. On April 30, 1941, it was increased to \$1.25, and on June 24, 1942, to \$1.75).
- (9) Malt, whole, crushed or ground, n.o.p. is dutiable at 1/3 cents per pound, British Preferential Tariff, 1/3 cents per pound Most-Favoured-Nation Tariff, and 3/4 cents per pound General Tariff.
- (10) Malt flour, n.o.p. is dutiable at 1/3 cents per pound British Preferential Tariff, 1/2 cents per pound Most-Favoured-Nation Tariff, and 3/4 cents per pound General Tariff.
- (11) Malt flour containing less than 50 per centum in weight of malt, malt syrup or malt syrup powder, n.o.p., extracts of malt, fluid or not, grain molasses are dutiable at 20 per cent British Preferential Tariff, 25 per cent and 5 cents per pound Most-Favoured-Nation Tariff, and 35 per cent and 10 cents per pound General Tariff.

B. Under the Excise Act

- (1) Ale, beer, porter, and stout — The Budget of April 30, 1941, increased the duty from 7 cents to 12 cents. This duty was removed by the June 24, 1942 Budget.
- (2) Malt, whole — The Budget of September 12, 1939, increased the duty from 6 to 10 cents. On April 30, 1941, it was raised to 12 cents, and on June 24, 1942, to 16 cents. This excise duty was repealed, effective October 1, 1948.
- (3) Malt, crushed or ground, including malt syrup — The Budget of September 12, 1939, increased the duty from 16 to 21 cents. On June 25, 1940, it was increased to 25 cents; on April 30, 1941, it was increased to 30 cents, and on June 24, 1942, to 40 cents. This excise duty on imported malt, as described, was repealed, effective October 1, 1948.

C. Under the Excise Tax Act

On all spirituous liquors, beer, and wine, the consumption or sales tax of 10 per cent (8 per cent

prior to April 10, 1951) is levied on the customs duty-paid value.

PRODUCTION AND STOCKS

Production figures on spirits and beer, as given in Table 4, are from the Department of National Revenue, to which the distillers, brewers and liquor warehouses are required to make regular reports. Data on the output of wine, Table 5, are

from the Dominion Bureau of Statistics Industrial Census. As the bulk of the spirits and part of the beer go into warehouses, warehouse statistics are shown in detail in Tables 6 and 7. These data are also from the Department of National Revenue.

TABLE 4. Production of Spirits and Beer, Fiscal Years 1941-52

Years ended March 31	Spirits		Years ended March 31	Spirits	
	Pf. Gal.	Beer Gal.		Pf. Gal.	Beer Gal.
1941	14,641,842	79,006,028	1947	21,571,074	155,800,830
1942	17,569,476	101,081,682	1948	28,198,327	173,201,842
1943	19,657,698	108,980,613	1949	23,643,036	178,552,891
1944	27,203,337	104,062,427	1950	20,741,268	182,718,905
1945	35,555,059	122,530,269	1951	23,551,259	179,625,127
1946	34,625,339	138,941,170	1952	24,742,386	190,594,270

TABLE 5. Production of Fermented Wine, Calendar Years 1941-51

Calendar Years		Calendar Years	
Gallons		Gallons	
1941	4,840,977 ¹ 4,188,797 ²	1947	6,088,004 ¹ 4,976,060 ²
1942	4,352,403 ¹ 4,612,892 ²	1948	5,038,621 ¹ 4,244,794 ²
1943	3,449,726 ¹ 3,500,525 ²	1949	3,999,452 ¹ 4,287,181 ²
1944	4,213,550 ¹ 3,735,095 ²	1950	5,884,844 ¹ 4,458,837 ²
1945	4,133,735 ¹ 3,862,963 ²	1951	4,677,055 ¹ 4,386,918 ²
1946	5,533,481 ¹ 4,875,098 ²		

1. Wine produced during the year but placed in storage for maturing.
2. Fermented wine bottled or sold in bulk.

TABLE 6. Warehousing Transactions in Spirits, Fiscal Years, 1941-52

Years ended March 31	In Warehouse at beginning of Year Including Transits	Warehoused during the Year — ex Distillery	Otherwise Warehoused	Total
	Pf. Gal.		Pf. Gal.	Pf. Gal.
1941	32,521,305	18,440,627	33,827	50,995,759
1942	36,038,365	22,839,028	35,156	58,912,549
1943	38,750,497	24,617,830	9,786	63,378,113
1944	40,769,724	30,971,542	7,086	71,748,352
1945	36,432,909	39,536,950	9,241	75,979,100
1946	42,590,540	40,640,266	142,288	83,373,094
1947	52,739,782	28,217,354	86,104	81,043,240
1948	56,050,487	39,616,390	50,043	95,716,920
1949	67,075,283	29,937,494	49,904	97,062,681
1950	72,819,781	26,278,255	9,531	99,107,567
1951	78,185,077	30,793,886	39,418	109,018,381
1952	82,257,261	31,018,560	9,202	113,285,023

TABLE 6. Warehousing Transactions in Spirits, Fiscal Years, 1941-52 - Concluded

Years ended March 31	Entered for Consumption		Exported in Bond	Otherwise Accounted For	Taken for Redistillation	In Warehouse at end of Year Including Transits	Total
	Matured	Unmatured					
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1941	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365	50,995,759
1942	2,944,391	1,069,215	2,096,392	8,784,691	5,267,363	38,750,497	58,912,549
1943	3,445,872	1,048,296	3,401,542	9,666,051	5,046,628	40,769,724	63,378,113
1944	2,620,297	1,178,384	17,392,892	10,176,196	3,947,672	36,432,910	71,748,351
1945	2,676,482	1,276,252	15,876,537	9,462,017	4,097,272	42,590,540	75,979,100
1946	4,087,690	1,668,333	11,884,061	7,098,503	5,894,725	52,739,782	83,373,094
1947	4,446,128	1,745,212	4,757,373	7,760,607	6,283,433	56,050,487	81,043,240
1948	4,632,506	1,551,703	3,869,236	10,626,708	7,961,484	67,075,283	95,716,920
1949	4,360,914	736,947	4,131,483	9,382,091	5,631,465	72,819,781	97,062,681
1950	4,608,926	628,846	3,899,490	6,474,810	5,310,418	78,185,077	99,107,567
1951	5,468,908	672,961	5,766,470	7,650,291	7,202,490	82,257,261	109,018,381
1952	4,552,336	600,655	6,125,656	7,872,667	5,549,346	88,584,363	113,285,023

TABLE 7. Warehousing Transactions in Dutiable Beer, Fiscal Years, 1941-52

Years ended March 31	In Warehouse from last year	Warehoused		Imported		Total
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1941	81,962	751,781	99,722	933,465		
1942	41,432	6,777,839	82,969	6,902,240		
1943	94,107	6,813,251	29,011	6,936,369		
1944	51,832	7,536,054	640	7,588,526		
1945	53,667	12,591,822	—	12,645,489		
1946	455,005	6,910,528	—	7,365,533		
1947	134,855	5,763,200	—	5,898,055		
1948	342,794	6,839,460	—	7,182,254		
1949	330,633	3,718,515	—	4,049,148		
1950	295,776	4,151,391	—	4,447,167		
1951	260,002	1,277,694	—	1,537,696		
1952	755	22,900,526 ¹	—	24,181		
	Entered for Consumption	Exported in Bond	Ships' Stores	Written Off	Remaining in Warehouse	Total
1941	533,470	285,196	73,367	—	41,432	933,465
1942	755,456	5,887,288	165,389	—	94,107	6,902,240
1943	1,197,658	5,626,526	59,113	1,240	51,832	6,936,369
1944	726,817	6,744,055	63,988	—	53,666	7,588,526
1945	6,177,745	5,948,641	64,098	—	455,005	12,645,489
1946	2,596,574	4,566,786	67,318	—	134,855	7,365,533
1947	1,035,203	4,496,273	23,785	—	342,794	5,898,055
1948	3,368,130	3,464,265	19,226	—	330,633	7,182,254
1949	3,619,293	133,917	162	—	295,776	4,049,148
1950	4,093,562	93,603	—	—	260,002	4,447,167
1951	1,513,990	19,591	2,785	575	755	1,537,696
1952	20,184	—	180	575	3,242	24,181

1. Re-warehoused.

IMPORTS AND EXPORTS

Data on imports and exports, as shown in Tables 8 to 10, have been taken from the Bureau's reports on the Trade of Canada. It will be noted that the

figures on exports of spirits differ slightly from the warehouse exports given in Table 6; the latter cover only exports in bond.

TABLE 8. Imports of Alcoholic Beverages, Fiscal Years 1941-52

Years ended March 31	Spirits		Beer		Wine	
	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1941	1,479,606	5,487,562	98,403	136,731	502,354	881,054
1942	1,390,192	5,326,270	86,122	115,629	434,888	733,988
1943	1,284,116	5,908,062	85,211	119,536	434,699	729,759
1944	823,422	4,214,462	61,634	94,478	290,691	534,818
1945	1,043,709	5,193,244	76,225	120,565	303,153	649,905
1946	1,775,935	7,925,334	26,550	25,925	595,732	1,647,551
1947	2,097,427	10,085,704	17,015	23,973	928,664	2,661,066
1948	2,691,302	12,491,174	36,662	57,049	619,249	1,748,209
1949	2,474,076	15,178,903	97,368	169,446	690,679	2,082,778
1950	2,361,141	18,203,216	111,181	210,961	744,884	2,262,827
1951	2,561,696	15,451,909	147,678	180,246	851,591	2,308,787
1952	3,075,018	14,927,983	192,058	241,834	952,080	2,532,599

TABLE 9. Exports of Domestic Alcoholic Beverages, Fiscal Years 1941-52

Years ended March 31	Spirits		Beer		Wine	
	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1941	3,463,772	8,921,475	256,970	233,406	5,945	9,387
1942	2,079,458	10,467,827	5,639,946	5,312,889	4,952	10,605
1943	2,536,605	13,872,210	5,839,905	5,296,213	7,385	15,236
1944	2,182,628	12,381,838	6,604,977	6,231,288	42,493	75,331
1945	3,129,788	17,860,978	5,968,602	5,391,767	51,167	107,959
1946	4,810,848	26,766,855	4,567,667	4,468,762	51,913	89,313
1947	4,757,607	29,865,798	4,108,944	4,376,028	29,977	57,170
1948	3,842,693	23,630,381	4,024,332	4,236,105	40,557	84,103
1949	4,178,916	29,663,572	1,611,071	1,687,529	11,744	20,567
1950	4,004,760	32,342,898	1,329,747	1,513,311	7,056	13,329
1951	5,432,233	46,750,362	1,738,377	1,849,963	5,053	6,855
1952	6,086,323	53,725,016	2,033,617	2,248,474	2,082	3,754

TABLE 10. Re-exports of Imported Alcoholic Beverages, Fiscal Years 1941-52

Years ended March 31	Spirits		Beer		Wine	
	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1941	42	471	2	2	35	187
1942	3,077	8,837	—	—	1,094	6,176
1943	69	1,432	—	—	35	180
1944	3	27	—	—	11,005	57,782
1945	273	2,536	—	—	—	—
1946	113	420	—	—	12	45
1947	382	3,533	—	—	—	—
1948	3,420	9,955	—	—	2	10
1949	1,735	10,109	—	—	235	2,433
1950	169	3,167	—	—	98	210
1951	552	6,227	—	—	24	138
1952	13,169	149,255	—	—	66	420

APPARENT CONSUMPTION OF ALCOHOLIC BEVERAGES

Tables 11, 12, and 13 provide estimates of the apparent consumption in Canada of spirits, beer, and wine, respectively, on the basis of the quantities produced, released for consumption, imported, exported, etc.

It should be noted that these figures take no account of increases or decreases in the quantities held in stock by the Boards or by licensees. For instance, the Boards may, in certain years, buy heavily to replenish stocks or create reserves; such purchases would unduly weight the consumption figures for these years.

It should be noted further that these figures refer to the consumption of alcoholic beverages in Canada—not to consumption by Canadians. Temporary additions to Canada's population through tourist travel are, at certain seasons, extremely large. In 1952, for instance, more than 26 million visitors crossed the international boundary into Canada. Sales of alcoholic beverages to certain of these visitors undoubtedly reach considerable proportions. Precise measurement is impossible, however, since no separate record is kept by the Liquor boards of sales to non-residents of Canada. The method of estimation is explained in detail below.

Spirits.—Practically the total production of spirits is placed in bonded warehouses whence it is released for various purposes as indicated in "warehouse transactions". (See Table 6). The quantities of matured spirits shown under "entered for consumption" are released from warehouse, duty paid, for consumption. The apparent consumption of spirits for beverage purposes was estimated by adding the net imports to the quantities of matured spirits released for consumption.

Beer.—Only a small part of the output of beer is placed in warehouses. The available supply is, therefore, made up of production, changes in warehouse stocks, and imports, and by deducting the domestic exports and re-exports of imported goods from this total supply, the apparent consumption of beer in Canada is obtained.

Wine.—The apparent consumption of domestic wine is obtained by dividing the rates of excise tax into the total tax collections. The apparent consumption of imported wine is arrived at by deducting, from the imports into Canada, the re-exports of foreign supplies.

TABLE 11. Apparent Consumption of Spirits, Fiscal Years 1941-52

Years ended March 31	Matured Spirits Entered for Consumption	Add Imports	Deduct Re-Exports of Imported Spirits	Apparent Consumption
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1941.....	2,371,633	1,479,606	42	3,851,197
1942.....	2,944,391	1,390,192	3,077	4,331,506
1943.....	3,445,872	1,284,116	69	4,729,919
1944.....	2,620,297	823,422	3	3,443,716
1945.....	2,676,482	1,043,709	273	3,719,918
1946.....	4,087,690	1,775,935	113	5,863,512
1947.....	4,446,128	2,097,427	382	6,543,173
1948.....	4,632,506	2,691,302	3,420	7,320,388
1949.....	4,360,914	2,474,076	1,735	6,833,255
1950.....	4,608,926	2,361,141	169	6,969,898
1951.....	5,468,908	2,561,696	552	8,030,052
1952.....	4,552,336	3,075,018	13,169	7,614,185

TABLE 12. Apparent Consumption of Beer, Fiscal Years 1941-52

Years ended March 31	Production	Add Quantities Entered for Consumption from Warehouse	Add Imports	Deduct Quantities Placed in Warehouse	Deduct Exports (Domestic)	Deduct Re-Exports of Imported Goods	Apparent Consumption
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1941.....	79,006,028	533,470	98,403	751,781	256,970	2	78,629,148
1942.....	101,081,682	755,456	86,122	6,777,839	5,639,946	—	89,505,475
1943.....	108,980,613	1,197,658	85,211	6,813,251	5,839,905	—	97,610,326
1944.....	104,062,427	726,817	61,634	7,536,054	6,604,977	—	90,709,847
1945.....	122,530,269	6,177,745	76,225	12,591,822	5,968,602	—	110,223,815
1946.....	138,941,170	2,596,574	26,550	6,910,528	4,567,667	—	130,086,099
1947.....	155,800,830	1,035,203	17,015	5,763,200	4,108,944	—	146,980,904
1948.....	173,201,842	3,368,130	36,662	6,839,460	4,024,332	—	165,742,842
1949.....	178,552,891	3,619,293	97,368	3,718,515	1,611,071	—	176,939,966
1950.....	182,718,905	4,093,562	111,181	4,151,391	1,329,747	—	181,442,510
1951.....	179,625,127	1,513,990	147,678	1,277,694	1,738,377	—	178,270,724
1952.....	190,594,270	20,184	192,058	22,900	2,033,617	—	188,749,995

TABLE 13. Apparent Consumption of Wine, Fiscal Years 1941-52

Years ended March 31	Domestic Wine	Imported Wine			Apparent Consumption Domestic and Imported
	Apparent Consumption ¹	Imports	Less Re-exports	Apparent Consumption	
	Gal.	Gal.	Gal.	Gal.	Gal.
1941	4,310,295	502,354	35	502,319	4,812,614
1942	3,733,449	434,888	1,094	433,794	4,167,243
1943	4,192,903	434,699	35	434,664	4,627,567
1944	3,314,260	290,691	11,005	279,686	3,593,946
1945	3,409,303	303,153	—	303,153	3,712,456
1946	3,979,857	595,732	12	595,720	4,575,577
1947	4,655,734	928,664	—	928,664	5,584,398
1948	4,594,361	619,249	2	619,247	5,213,608
1949	4,020,542	690,679	235	690,444	4,710,986
1950	4,149,863	744,884	98	744,786	4,894,649
1951	4,348,733	851,591	24	851,567	5,200,300
1952	4,211,705	952,080	66	952,014	5,163,719

1. Estimated from Excise Tax collections.

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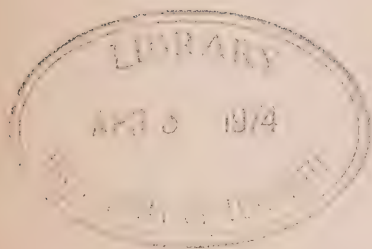


CANADA

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1953)



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1953)

This publication contains statistics on the operations of government authorities concerned with the control and sale of alcoholic beverages in Canada, and other related data consisting mainly of the principal revenues of the Government of Canada that are derived from the taxation of alcoholic beverages.

The current publication, while continuing the main elements of the statistics heretofore published in this series, contains a number of important changes. In previous reports the information relating to provincial liquor authority operations was taken largely from their published reports, supplemented by such data as could be obtained by correspondence. As a result it was not possible to present the statistics on a basis comparable for all provinces.

Following discussions with representatives of the government liquor authorities a revised system was established whereby a standard form of questionnaire would be used for obtaining statistics of their operations. This same statistical return also provided for information needed by other sections of the Bureau and thus eliminated a certain amount of duplication or overlapping which had occurred in the past.

The new standard form of questionnaire was put into use for reporting transactions of the government liquor authorities for their fiscal year ended March 31, 1953, the period covered by this report. Because of the new basis for the statistics thus introduced and the resulting incomparabilities with data published for prior years, the retroactive series of statistics is not contained in this report. Annual comparisons will, however, be introduced in suc-

ceeding reports and when a sufficient body of figures is available on the new basis it is planned to resume publication of at least summaries of annual data for selected prior years.

In addition, some information previously given has been omitted and the form of tabular presentation varied, somewhat in other instances. In particular, the section describing the changes in duties and taxes imposed by the Government of Canada on alcoholic beverages has been discontinued. It is not feasible to give, in this way, detailed and up-to-date information that may be useful in relation to the statistics and completely current information on this subject can in any event be obtained direct from the Government of Canada revenue authorities concerned. Also, the section "Apparent Consumption of Alcoholic Beverages" has been deleted because of the lack of complete information on this subject, and, the figures resulting from the former estimates of consumption were subject to being used in relation to the data given for sales by the government liquor authorities.

The remaining changes are mainly in the form of tabular presentation, but it will also be noted that additional tables on imports and exports of alcoholic beverages have been included to show the countries of origin and destination, respectively, for the current year.

The statistics contained herein were compiled from information supplied by provincial and territorial governments, the Department of National Revenue, Ottawa, and other Divisions of the Bureau. The assistance of the various officials concerned is very much appreciated.

EXPLANATORY COMMENT

Table 1 — Revenue from Administration of Liquor Control by Provincial and Territorial Governments

This table is intended to show all revenue resulting from liquor control whether collected by the liquor authority or directly by the government. In addition to the revenues shown, however, the retail sales tax in Newfoundland, New Brunswick, Quebec, except beer), Saskatchewan and British Columbia applies also on alcoholic beverages. Such tax collections by the provincial governments are not segregated however, and insufficient data are available to enable a reliable estimate to be made.

A description of the components making up the total is shown below this table. Attention is drawn,

however, to certain inconsistencies in the data in this table due to differences in the administration and accounting systems followed.

(a) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority, the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are merged with other administration expenses of the authority concerned. For purposes of comparability, however, the former have been adjusted to the latter method so as to

show the miscellaneous revenues on a gross basis and the costs of collection as a general expense of administration, i.e. a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(b) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. No attempt has been made to adjust net income from retail sales on this account although the amounts of depreciation or capital expenditure charged for the current year are footnoted in the table.

(c) Revenue collected by, or paid to, Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia, liquor fines imposed and collected by local government authorities, are retained by the local government; other liquor fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1.

Table 2 — Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces. The first group of adjustments represent revenues not included in the net profit or earnings as reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Table 3 — Sales of Alcoholic Beverages by Value

This table shows the value of alcoholic beverage sales by provinces. It includes the value of sales by breweries and wineries to licensees for resale; the value of sales by breweries' and wineries' retail outlets; and also the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to licensees for resale. It will thus be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

Table 4 — Sales of Beer and Wine Through Breweries' and Wineries' Retail Outlets

This table shows, in gallons and dollars, the amount of beer and wine sold by breweries and wineries directly and not reflected in the operations of the liquor authority. In Quebec, beer is sold by breweries to permitholders, who are authorized to sell to consumers; a very small amount of beer is sold by the Liquor Commission. In Ontario, beer and wine may be purchased through government liquor stores, but most sales of beer and domestic wine are made through breweries' and wineries' retail stores to the consumer. Beer and wine are also sold by breweries and wineries to licensees to sell at retail. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

With the exception of Quebec, Ontario and Manitoba, all beer and wine is sold by the liquor authority either direct to the consumer or to licensees for resale.

Table 5 — Sales of Alcoholic Beverages by Volume

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption however, it includes the

volume of sales to licensees for resale, rather than the actual amount sold by the licensees.

Table 7 — Specified Revenue of the Government of Canada from Alcoholic Beverages

Revenue of the Government of Canada from alcoholic beverages comprising excise duties, excise taxes, customs duties and certain fees and licences in that connection are shown in this table. Federal government revenues from the general sales tax on alcoholic beverages are not available. The total shown as excise duty is after deducting collections on liquor imported for blending purposes which are included in this table as import duty.

Table 8 — Production of Alcoholic Beverages

In the case of spirits and beer, this table covers the years ended March 31, 1949 to 1953; in the case of fermented wine, however, figures are not available on a fiscal year basis and the table shows the information for the twelve months ended December 31st, 1948 to 1952.

Table 9 — Warehousing Transactions in Spirits

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, "warehoused during year", shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 8. The amount warehoused includes not only the amount of spirits produced during the year but also (a) spirits imported as shown on table 11 and (b) spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation, (item 9), and re-entered in the warehouse in a subsequent year.

Item 3, "otherwise warehoused", refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

"Entered for consumption", items 5 and 6, means the total amount released from warehouses for the purpose of domestic consumption. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on the spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the use to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on brandy it is \$10 per gallon; it is only 60 cents per gallon, of spirits used in the manufacture of vinegar; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per gallon. It should also be remembered that excise duties are only paid on

spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond or on spirits released from warehouses for any of the other reasons outlined in this table.

The amount shown in this table as exported in bond (item 7) differs from the total export of domestic stock shown in table 11 for two reasons. First, the amount shown as exported in bond includes exports of imported stock (see table 11, item 3) and secondly, it records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, items 2 and 3, records the transactions when the physical movement of these spirits takes place.

Item 8, "otherwise accounted for" represents spirits taken from the warehouse other than for domestic consumption or exported in bond, for example, transfers to other distillers.

Table 10 — Warehousing Transactions in Dutiable Beer

Item 6 of this table shows the volume of beer exported in bond. As most beer exported during this year did not go through bond, the figure represents only a small part of total exports of domestic beer. See table 11, item 17.

The volume of dutiable beer warehoused, as shown in this table, has no direct relationship to the excise duty collected on beer as shown in table 7. Beer is warehoused only if intended for export, when it is not subject to excise duty. Table 7 shows the excise duty collected on all beer entered for domestic consumption. However, if such beer is later taken out of warehouse for domestic consumption, the excise duty is then paid. Item 5, of this table 10, therefore refers to beer which has been taken out of warehouse for domestic consumption only.

It might also be explained here that excise duty is levied on all beer entered for domestic consumption which was manufactured from rice, barley or any other product except malt. Malt used for the manufacture of beer is taxed as malt in which case the final product is not subject to excise duty.

(Commencing April 7, 1954, excise duty on malt used in the manufacture of beer is discontinued and there is an excise duty on all beer produced for domestic consumption.)

The following symbols have been used in the tables:

- .. to indicate figures are not available
- to indicate nil

1953 OPERATIONS

REVENUES

Revenues of the provincial and federal governments from the control and taxation of alcoholic beverages (exclusive of general sales taxes) amounted to \$343 million for the fiscal year ended March 31st, 1953, an increase of \$33 million over the previous year, when they totalled \$310 million.

The federal government share of the total revenues rose from \$162.7 million for 1952 to \$183.3 million for 1953, an increase of \$20.6 million. Provincial and territorial governments derived \$147 million in 1952 and \$159.6 million in 1953, an increase of \$12.6 million.

A breakdown by governments concerned is as follows:

Liquor Revenue	Fiscal Years Ended March 31			
	1953	%	1952	%
	\$000		\$000	
Total ¹	342,859	100	309,731	100
Government of Canada	183,279	53.5	162,706	52.5
Provincial and Territorial Governments	159,580	46.5	147,025	47.5
Newfoundland	2,825	.8	2,476	.8
Prince Edward Island	1,219	.3	1,035	.3
Nova Scotia	9,531	2.8	8,562	2.8
New Brunswick	6,426	1.9	5,441	1.8
Quebec	35,289	10.3	32,357	10.4
Ontario	47,691	13.9	44,960	14.5
Manitoba	8,557	2.5	8,224	2.7
Saskatchewan	11,060	3.2	9,640	3.1
Alberta	15,157	4.4	13,304	4.3
British Columbia	20,883	6.1	20,157	6.5
Sub-Total	158,638	46.2	146,156	47.2
Yukon	653	.2	595	.2
Northwest Territories	289	.1	274	.1

1. Exclusive of general sales taxes on alcoholic beverages.

SALES

Sales of alcoholic beverages reported by liquor control authorities amounted to \$682 million for the fiscal year ended March 31, 1953. This represents an increase in sales of \$89 million over sales of

\$593 million in the previous year. It is not possible to give a complete breakdown of these totals between spirits, wines and beer as not all liquor authorities reported this detail. The information available for each of the years is as follows:

Value of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1953	1952	1953	1952	1953	1952	1953	1952
Thousands of Dollars								
Newfoundland	3,772	3,485	356	299	2,661	1,799	6,789	5,583
Prince Edward Island .....	..	..	..	..	..	..	2,736	2,347
Nova Scotia	12,212	11,155	1,835	1,596	11,955	10,596	26,002	23,347
New Brunswick	9,167	8,727	1,644	1,695	7,046	5,879	17,857	16,301
Quebec	60,647	55,704	8,342	7,399	86,057	77,747	155,046	140,850
Ontario	99,090	92,082	11,416	11,095	164,722	124,831	275,228	228,008
Manitoba	13,836	12,876	1,636	1,601	20,200	15,780	35,672	30,257
Saskatchewan	13,590	11,911	1,928	1,863	21,736	18,391	37,254	32,165
Alberta	22,220	..	1,815	..	27,629	24,919	51,664	45,457
British Columbia	40,064	38,865	2,549	2,525	28,217	24,842	70,830	66,232
Yukon	1,020	918	41	36	746	687	1,807	1,641
Northwest Territories	438	..	23	..	305	360	766	760

1. See Table 3.

These figures do not represent the final retail selling price of alcoholic beverages because in the case of sales to licensees, only the selling price to the licensee is known. Furthermore, because sales to non-residents visiting Canada and sales to businesses, governments, and foreign embassies in Canada, are included, these sales figures should not be construed as representing the amount spent by individual Canadian consumers.

Volume of sales is a more realistic indicator of trends in consumption although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Volume of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1953	1952	1953	1952	1953	1952	1953	1952
Thousands of Gallons								
Newfoundland	152	..	44	..	787	..	983	..
Prince Edward Island.....	..	..	..	..	..	..	..	..
Nova Scotia	433	406	274	245	4,632	4,159	5,339	4,810
New Brunswick .....	..	..	..	..	..	..	..	..
Quebec	2,357	2,176	1,402	1,269	60,876	55,210	64,635	58,655
Ontario	4,015	3,757	2,020	2,072	80,328	74,665	86,363	80,494
Manitoba	537	498	273	275	9,765	8,876	10,575	9,649
Saskatchewan	489	415	326	318	9,320	7,988	10,135	8,721
Alberta	774	655	294	263	14,001	12,670	15,069	13,588
British Columbia.....	1,545	..	378	..	14,517	..	16,440	..
Yukon	29	26	4	3	171	159	204	188
Northwest Territories.....	23	11	2	2	65	80	90	93

1. See Table 5.

CONSUMER EXPENDITURE

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditures on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, e.g., they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad, they nevertheless are the most reliable figures available and are therefore included herein.

Estimated Consumer Expenditures* on Alcoholic Beverages

Calendar Year	Million Dollars
1930	165
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	821

* Note: Since these figures are partially estimated they are subject to revision, particularly for recent years.

NUMBER OF RETAIL STORES

The number of retail stores operated by government liquor authorities is as follows:

	Number of stores in operation	
	March 31, 1952	March 31, 1953
Newfoundland	6	6
Prince Edward Island...	5	6
Nova Scotia	47	47
New Brunswick	37	38
Quebec	125	125
Ontario	177	184
Manitoba	15	19
Saskatchewan	72	73
Alberta	59	61
British Columbia	86	86
Yukon	3	3
Northwest Territories....	2	2
	<hr/> 634	<hr/> 650

IMPORTS AND EXPORTS

Imports of alcoholic beverages during the fiscal year ended March 31, 1953 increased over the previous year. The value of spirits imported rose from \$14,928,000 in the previous year to \$17,238,000; in the case of wines the figures were \$2,533,000 in the previous year and \$3,032,000; and imports of beer increased from \$242,000 to \$259,000. The value of exports of domestic spirits increased in these years from \$53,725,000 to \$56,373,000; exports of domestic wine increased from \$3,754 to \$4,860; exports of domestic beer, however, decreased from \$2,248,000 to \$2,146,000. Table 11 provides the value and volume of imports and exports of alcoholic beverages for the years 1949 to 1953. Tables 12 to 15 show the value and volume of imports and exports for the fiscal year ended March 31, 1953 in detail by country.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from retail sales ²	2, 202, 937	895, 975	9, 179, 324	6, 377, 969	21, 643, 113
2	Taxes	—	273, 675	—	—	1, 490, 979
3	Licences and permits ³	598, 013 ⁴	31, 956	278, 101	1, 970	11, 975, 916
4	Fines and confiscations ³	18, 814	17, 650	73, 657	24, 929	178, 890
5	Commission on general sales tax collections	4, 656	—	—	21, 419	..
6	Total Revenue	2, 824, 420	1, 219, 256	9, 531, 082	6, 426, 287	35, 288, 898

1. Including revenues collected directly by the provincial governments as well as revenues of the liquor authorities.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland—\$967; Prince Edward Island—\$1,000; Nova Scotia—\$39,187; New Brunswick—\$150,240; Quebec—\$60,276; Ontario—\$1,048,202; Manitoba—\$28,419; Saskatchewan—\$27,670; Alberta—\$42,585; British Columbia—\$137,784; Yukon—; Northwest Territories—; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

3. Before deducting any payments to municipalities out of liquor control authority revenue.

4. Included \$536,396 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

Explanation of terms

Net income from Retail Sales — This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are, of course, excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue, and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings reported by Liquor Authority
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority	2, 824, 420	927, 931	9, 170, 119	6, 401, 358
	Add:				
	Revenue not included in earnings of Liquor Authority ¹ :				
2	Taxes	—	273, 675	—	—
3	Licences and permits	—	—	85, 217	—
4	Fines and confiscations	—	17, 650	2, 764	24, 929
	Expenditure deducted before arriving at earnings of Liquor Authority³:				
5	Provision for special reserves ⁵	—	—	—	—
6	Policing and enforcement expenses	—	—	237, 177 ⁴	—
7	Maintenance of prisoners	—	—	35, 805	—
8	Grants to municipalities	—	—	—	—
	Expenditure deducted after arriving at earnings of Liquor Authority:				
9	Revenue from Liquor Control (Item 6, table 1)	2, 824, 420	1, 219, 256	9, 531, 082	6, 426, 287

1. Collected by the provincial governments direct or collected by liquor authorities on behalf of the provincial governments.

2. Of this amount, \$110,299 was paid by the Attorney General's department to local government authorities.

3. See comment on page 2.

4. After deducting recoveries from municipalities amounting to \$6,000.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol .....	..	..	4, 314	800
2	Brandy .....	..	..	219, 064	..
3	Gin .....	..	..	1, 254, 560	..
4	Liqueurs .....	..	..	92, 984	..
5	Rum .....	..	..	8, 096, 663	..
6	Whisky .....	..	..	2, 544, 481	..
7	Other .....	..	..	—	..
8	Total spirits	3, 771, 430	..	12, 212, 066	9, 166, 957
	Wines:				
9	Port .....	..	..	..	..
10	Sherry .....	..	..	..	..
11	Other .....	..	..	..	..
12	Total wines	355, 681	..	1, 835, 117	1, 643, 679
13	Beer	2, 661, 390	..	11, 955, 162	7, 046, 292
14	Total sales	6, 788, 501	2, 736, 090	26, 002, 345²	17, 856, 928

1. Includes sales by breweries to licensees for resale in Quebec; and sales through breweries' and wineries' retail outlets in Ontario and Manitoba (See table 4). For explanation of the basis on which these data are reported, see commentary page 2.

2. Before deducting discounts of \$860 to hospitals and druggists and \$87,060 to hotels and taverns.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1953

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub Total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
33,076,007	6,408,691	10,864,296	13,944,913	20,551,839	125,145,064	652,770	282,683	126,080,517	1
14,532,066	2,084,847	85,143	1,014,948	283,307	1,764,654	—	—	1,764,654	2
82,926	63,000	63,814	197,077	—	30,886,267	93	4,363	30,890,723	3
—	—	46,817	—	47,803	720,757	109	2,279	723,145	4
—	—	—	—	—	120,695	—	—	120,695	5
47,690,999	8,556,538	11,060,070	15,156,938	20,882,949	158,637,437	652,972	289,325	159,579,734	6

Taxes — This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. General retail sales taxes, levied on alcoholic beverages as well as on other consumer goods, are not included. See explanatory comment.

Licences and Permits — This is the amount collected in the nature of licences or permits to manufacture, sell or consume alcoholic beverages. It includes all income described by liquor authorities as "taxes", where the levy is applied before arriving at retail selling prices, such as brewers' taxes and levies paid by retailers which are not directly chargeable to the purchaser. An example of the latter are the retailers' taxes in the province of Quebec.

Fines and Confiscations — This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or the provincial government as the case may be.

Total Revenue — This represents total revenue collected by the liquor authority or directly by the provincial government without deducting (a) items 5 to 8 of table 2 or (b) expenses relating to those revenues collected directly by the provincial government.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings reported by Liquor Authority
Fiscal Year Ended March 31, 1953

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
32,857,926	44,068,343	8,481,169	10,993,493	14,739,358	20,742,530	652,972	289,325	1
1,490,979	—	—	—	—	—	—	—	2
153,079	745,037	—	—	220,503	21,429	—	—	3
—	—	63,000	61,744	197,077 ²	—	—	—	4
—	2,000,000	—	—	—	—	—	—	5
786,914	—	12,369	4,833	—	58,929	—	—	6
—	877,619	—	—	—	60,061	—	—	7
—	—	—	—	—	—	—	—	8
35,288,898	47,690,999	8,556,538	11,060,070	15,156,938	20,882,949	652,972	289,325	9

5. This item only includes provision for special reserves which were included in the operating expenses of the liquor authority before arriving at net earnings. However in certain other provinces, transfers to reserves are shown in a subsidiary statement after arriving at net earnings. The Quebec Liquor Commission transferred \$850,000 to its Working Capital Reserve, Saskatchewan appropriated \$78,056 for the purchase of real property and transferred \$750,000 to the Contingent Reserve, while Alberta transferred \$750,000 to its General Reserve. This table only reconciles to the amount declared as net earnings by the Liquor Authority, so the provisions just mentioned do not enter into the statement.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1953

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
4,008,341	266,624	..	..	..	7,422	59	..	..	1
5,784,303	3,592,165	..	..	..	896,002	11,799	..	..	2
15,227,527	9,692,714	..	..	..	3,886,299	146,047	..	..	3
1,843,829	2,758,359	..	..	..	692,289	16,281	..	..	4
3,662,178	10,053,672	..	..	..	6,977,319	228,547	..	..	5
29,929,937	72,574,298	..	..	..	27,223,578	615,802	..	..	6
191,175	151,959	..	..	..	381,136	1,268	..	..	7
60,647,290	99,089,791	13,836,630	13,589,644	22,220,449	40,064,045	1,019,803	438,149	..	8
1,708,534	..	..	..	..	692,338	8,437	..	..	9
3,002,294	..	..	..	..	336,209	4,512	..	..	10
3,631,210	..	..	..	..	1,520,198	28,530	..	..	11
8,342,038	11,416,165	1,635,640	1,928,055	1,815,305	2,548,745	41,479	22,694	..	12
86,056,336	164,721,396	20,199,926	21,736,588	27,628,431	28,216,747	746,173	305,480	..	13
153,045,661 ³	275,227,352 ⁴	35,672,196	37,254,287 ⁵	51,664,185	70,829,537	1,807,455	766,323	681,650,863	14

3. Includes municipal and provincial general sales taxes amounting to \$2,821,342. These are not identifiable by types of beverage.

4. Before deducting discounts to hospitals \$2,832.

5. Before deducting rebates to druggists \$2,292.

TABLE 4. Sales of Beer and Wine through Breweries' and Wineries' Retail Outlets¹
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Beer \$	—	—	—	—	86,023,907
2	gals.	—	—	—	—	60,868,883
3	Wine \$	—	—	—	—	—
4	gals.	—	—	—	—	—

1. Excluding all beer and wine sold by liquor authority. See table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	Spirits:					
1	Alcohol	24	..	124	..	196,307
2	Brandy	3,583	..	6,791	..	202,503
3	Gin	11,745	..	45,962	..	660,655
4	Liqueurs	409	..	2,944	..	65,653
5	Rum	104,866	..	296,890	..	132,607
6	Whiskey	31,121	..	80,079	..	1,090,816
7	Other	35	..	—	..	8,349
8	Total spirits	151,783	..	432,790	..	2,356,890
	Wines:					
9	Port	31,543	..	..	..	321,463
10	Sherry	8,881	..	..	..	695,640
11	Other	3,295	..	..	..	385,254
12	Total Wines	43,719	..	273,882	..	1,402,357
13	Beer	787,646	..	4,632,042	..	60,876,126
14	Total Sales	983,148	..	5,338,714	..	64,635,373

1. Same coverage as table 3.

TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year
Fiscal Year Ended March 31, 1953

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stocks for sale ¹ \$	873,984	238,686	1,560,606	2,814,933 ³	9,279,506
2	Stock for sale gals.	88,628	..	..	..	..
3	Stock in bond ² \$	247,917	—	377,277	..	3,741,623
4	Stock in bond gals.	109,762	—	..	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Excludes Government of Canada excise duties and taxes.

TABLE 4. Sales of Beer and Wine through Breweries' and Wineries' Retail Outlets¹
Fiscal Year Ended March 31, 1953

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	North West Territories	Total	No.
160,734,876	3,193,895	—	—	—	—	—	249,952,678	1
78,458,306	1,249,785	—	—	—	—	—	140,576,974	2
4,836,000	—	—	—	—	—	—	4,836,600	3
960,799	—	—	—	—	—	—	960,799	4

TABLE 5. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1953

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	North West Territories	Total	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	
14,210	..	..	..	192	2	..	..	1
134,077	..	..	..	29,584	304	..	..	2
432,201	..	..	..	163,771	4,930	..	..	3
102,860	..	..	..	30,439	513	..	..	4
395,803	..	..	..	247,392	5,086	..	..	5
2,929,055	..	..	..	1,019,693	18,423	..	..	6
6,665	..	..	..	53,296	26	..	..	7
4,014,871	536,778	489,029	773,469	1,544,367	29,284	22,691	..	8
..	..	..	..	90,847	702	..	..	9
..	..	..	..	29,084	341	..	..	10
..	..	..	..	258,419	2,678	..	..	11
2,020,458	273,769	326,652	294,400	378,350	3,721	2,063	..	12
80,328,193	9,764,856	9,319,754	14,001,300	14,516,955	170,604	64,886	..	13
86,363,522	10,575,403	10,135,435	15,069,169	16,439,672	203,609	89,640	..	14

TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year
Fiscal Year Ended March 31, 1953

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	North West Territories	Total	No.
11,387,562	1,384,385	2,596,976	2,964,214	4,472,301	198,182	265,251	38,036,586	1
..	156,685	..	..	..	22,035	29,477	..	2
1,362,673	554,681	116,482	785,986	1,148,190	43,462	—	..	3
..	105,713	..	..	..	4,060	—	..	4

3. Includes stocks in bond.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1949 to 1953

No.	Nature of Levy	1949	1950	1951	1952	1953
		\$	\$	\$	\$	\$
1	On Spirits:					
2	Excise Duty ²	40,634,698	46,547,587	60,126,300	42,066,718	41,058,349
3	Validation Fees	825,371	790,587	1,108,252	1,223,932	746,877
4	Licences	6,750	7,250	8,000	7,375	7,750
5	Import Duty	28,592,975	27,249,087	30,975,045	38,798,542	52,373,987
6	Total on Spirits	70,059,794	74,594,511	92,217,597	82,096,567	94,186,963
	On Malt and Malt Products:					
7	Excise Duty on:					
8	Beer ³	3,740,065	3,678,316	2,745,851	3,812,065	5,294,283
9	Malt	55,853,055	56,018,292	65,409,427	73,748,003	80,584,283
10	Malt Extract	51,825	—	—	—	—
11	Licences:					
12	Beer	3,550	3,550	3,650	3,500	3,600
13	Malt	600	—	—	—	—
14	Import Duty on Beer	43,955	54,388	75,547	106,916	114,629
15	Total on Malt and Malt Products	59,693,050	59,754,546	68,234,475	77,670,484	85,996,795
16	On Wine:					
17	Excise Taxes	2,059,639	2,125,606	2,224,885	2,167,267	2,215,540
18	Import Duty	580,327	587,451	696,436	771,733	879,901
19	Total on Wine	2,639,966	2,713,057	2,921,321	2,939,000	3,095,441
20	Grand Total	132,392,810	137,062,114	163,373,393	162,706,051	183,279,199

1. This table excludes revenue from the 10% sales tax which is not available by commodities.
2. Collections on liquor imported for blending purposes are included with import duty.
3. Other than malt beer.

TABLE 8. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1949 to 1953

No.	Type	1949	1950	1951	1952	1953
1	Spirits	23,643,036	20,741,268	23,551,259	24,742,386	22,517,166
2	Beer	178,552,891	182,718,905	179,625,127	190,594,270	211,184,539
3	Fermented Wine ³	5,038,621 ¹	3,999,452 ¹	5,884,844 ¹	4,677,055 ¹	4,936,052 ¹
4		4,244,794 ²	4,287,181 ²	4,458,837 ²	4,386,918 ²	4,502,282 ²

1. Wine produced during the year but placed in storage for maturing.
2. Fermented wine bottled or sold in bulk.
3. For twelve months ended December 31, 1948 to 1952. Figures not available on a fiscal year basis.

TABLE 9. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1949 to 1953

No.	Details	1949	1950	1951	1952	1953
1	In warehouse at beginning of year including transits	67,075,283	72,819,781	78,185,077	82,257,261	88,584,363
2	Add:					
3	Warehoused during year-ex distillery	29,937,494	26,278,255	30,793,886	31,018,560	29,833,039
4	Otherwise warehoused	49,904	9,531	39,418	9,202	12,321
5	Total additions	29,987,398	26,287,786	30,833,304	31,027,762	29,845,360
6	Deduct:					
7	Entered for consumption:					
8	Matured	4,360,914	4,608,926	5,468,908	4,552,336	5,252,361
9	Unmatured	736,947	628,846	672,961	600,655	507,994
10	Exported in bond	4,131,483	3,899,490	5,766,470	6,125,656	6,835,338
11	Otherwise accounted for	9,382,091	6,474,810	7,650,291	7,872,667	7,373,639
12	Taken for redistillation	5,631,465	5,310,418	7,202,490	5,549,346	5,805,877
13	Total Deductions	24,242,900	20,922,490	26,761,120	24,700,660	23,775,209
14	In warehouse at end of year including transits	72,819,781	78,185,077	82,257,261	88,584,363	92,654,514

TABLE 10. Warehousing Transactions in Dutiable Beer
Fiscal Years Ended March 31, 1949 to 1953

No.	Details	1949	1950	1951	1952	1953
				Gallons		
1	In warehouse at beginning of year	330,633	295,776	260,002	755	3,242
	Add:					
2	Warehoused	3,718,515	4,151,391	1,277,694	23,426	274,118
3	Imported	—	—	—	—	—
4	Total Additions	3,718,515	4,151,391	1,277,694	23,426	274,118
	Deduct:					
5	Entered for consumption	3,619,293	4,093,562	1,513,990	20,184	191,378
6	Exported in bond	133,917	93,603	19,591	—	63,751
7	Ships' stores	162	—	2,785	180	—
8	Written off	—	—	575	575	—
9	Total Deductions	3,753,372	4,187,165	1,536,941	20,939	255,129
10	In warehouse at end of year	295,776	260,002	755	3,242	22,231

TABLE 11. Imports and Exports of Alcoholic Beverages
Fiscal Years Ended March 31, 1949 to 1953

No.	Details	1949	1950	1951	1952	1953
	Spirits:					
1	Imports \$	15,178,903	18,203,216	15,451,909	14,927,983	17,238,210
2	Exports of Domestic Stock \$	29,663,572	32,342,898	46,750,362	53,725,016	56,373,080
3	Exports of Imported Stock \$	10,109	3,167	6,227	149,255	10,286
	Wine:					
4	Imports \$	2,082,778	2,262,827	2,308,787	2,532,599	3,031,719
5	Exports of Domestic Stock \$	20,567	13,329	6,855	3,754	4,860
6	Exports of Imported Stock \$	2,433	210	138	420	30
	Beer:					
7	Imports \$	169,446	210,961	180,246	241,834	256,758
8	Exports of Domestic Stock \$	1,687,529	1,513,311	1,849,963	2,248,474	2,146,362
9	Exports of Imported Stock \$	—	—	—	—	—
	Spirits:					
10	Imports pf. gals.	2,474,076	2,361,141	2,561,696	3,075,018	4,138,553
11	Exports of Domestic Stock pf. gals.	4,178,916	4,004,760	5,432,233	6,086,323	6,589,045
12	Exports of Imported Stock pf. gals.	1,735	169	552	13,169	859
	Wine:					
13	Imports gals.	690,679	744,884	851,591	952,080	1,110,267
14	Exports of Domestic Stock gals.	11,744	7,056	5,053	2,082	2,718
15	Exports of Imported Stock gals.	235	98	24	66	8
	Beer:					
16	Imports gals.	97,368	111,181	147,678	192,058	205,900
17	Exports of Domestic Stock gals.	1,611,071	1,329,747	1,738,377	2,033,617	1,741,787
18	Exports of Imported Stock gals.	—	—	—	—	—

TABLE 12. Volume of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1953

No.	Imported from	Spirits					Wines		Beer
		Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non Sparkling	
		Pf. Gals.	Pf. Gals.	Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.	Gals.
1	Australia	54,773	—	1,261	4,875	46	466	278,282	—
2	Azores and Madeira	—	—	—	—	—	—	1,250	—
3	Barbados	—	—	—	162,534	—	—	—	—
4	British Guiana	—	—	—	349,026	73	—	—	—
5	China	—	—	95	—	—	—	—	—
6	Cuba	—	—	—	7,623	—	—	—	—
7	Denmark	—	—	3,312	—	—	—	—	—
8	France	109,975	—	29,762	526	—	27,983	179,885	—
9	French Africa	—	—	—	—	—	—	32,411	—
10	Germany, Fed. Rep. of	—	—	—	—	—	246	6,307	—
11	Greece	359	—	—	—	—	—	37,585	—
12	Hong Kong	—	—	72	—	—	—	66	—
13	Hungary	—	—	—	—	—	—	375	—
14	Ireland	—	—	—	—	1,336	—	2,256	—
15	Israel	208	—	—	—	—	—	1,314	—
16	Italy	—	—	7	—	—	1,159	82,529	—
17	Jamaica	—	—	9	147,503	—	—	—	—
18	Japan	—	—	—	280	—	—	—	1,734
19	Leeward and Westward Islands	—	—	—	—	—	—	—	—
20	Malta	3,345	—	—	—	—	—	—	—
21	Mexico	—	—	—	1	—	—	—	—
22	Netherlands	—	6,917	15,641	—	—	—	—	1,100
23	Netherlands Antilles	—	—	14	—	—	—	—	—
24	Norway	—	—	907	—	—	—	—	—
25	Portugal	16,434	—	—	—	—	34	152,131	—
26	Puerto Rico	—	—	1,373	31,951	—	—	—	—
27	Spain	1,817	—	—	—	—	—	62,311	—
28	St. Pierre and Miquelon	—	—	—	—	—	—	90	—
29	Sweden	—	—	504	—	—	—	—	—
30	Switzerland	—	—	—	—	—	—	1,593	—
31	Trinidad and Tobago	—	—	1,355	45,948	—	—	—	—
32	Union of South Africa	82,576	—	—	—	—	39	149,655	—
33	United Kingdom	354	80,294	17,504	321,519	919,724	214	35,125	203,066
34	United States	5,547	77	13	—	1,710,334	10	6,946	—
35	Yugoslavia	—	—	87	—	—	—	—	—
36	Total	275,988	87,288	71,918	1,071,786	2,631,573	30,151	1,080,116	205,900

TABLE 13. Value of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1953

No.	Imported from	Spirits					Wines		Beer
		Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non Sparkling	
		\$	\$	\$	\$	\$	\$	\$	\$
1	Australia	141,661	—	11,427	10,172	334	2,536	503,678	—
2	Azores and Madeira	—	—	—	—	—	—	3,484	—
3	Barbados	—	—	—	403,315	—	—	—	—
4	British Guiana	—	—	—	528,311	325	—	—	—
5	China	—	—	2,303	—	—	—	—	—
6	Cuba	—	—	—	36,787	—	—	—	—
7	Denmark	—	—	56,304	—	—	—	—	—
8	France	975,970	—	344,824	4,570	—	332,354	611,696	—
9	French Africa	—	—	—	—	—	—	45,349	—
10	Germany, Fed. Rep. of	—	—	—	—	—	1,250	28,533	—
11	Greece	3,260	—	—	—	—	—	41,472	—
12	Hong Kong	—	—	1,408	—	—	—	730	—
13	Hungary	—	—	—	—	—	—	1,398	—
14	Ireland	—	—	—	—	6,927	—	11,585	—
15	Israel	3,195	—	—	—	—	—	5,659	—
16	Italy	—	—	81	—	—	7,244	265,586	—
17	Jamaica	—	—	170	443,742	—	—	—	—
18	Japan	—	—	—	—	—	—	—	4,377
19	Leeward and Westward Islands	—	—	—	987	—	—	—	—
20	Malta	16,768	—	—	10	—	—	—	—
21	Mexico	—	—	—	—	—	—	—	—
22	Netherlands	—	24,165	167,516	—	—	—	—	937
23	Netherlands Antilles	—	—	402	—	—	—	—	—
24	Norway	—	—	4,483	—	—	—	—	—
25	Portugal	59,700	—	—	—	—	133	274,830	—
26	Puerto Rico	—	—	7,207	235,493	—	—	—	—
27	Spain	13,421	—	—	—	—	—	227,801	—
28	St. Pierre and Miquelon	—	—	—	—	—	—	348	—
29	Sweden	—	—	2,462	—	—	—	—	—
30	Switzerland	—	—	—	—	—	—	6,561	—
31	Trinidad and Tobago	—	—	21,370	210,926	—	—	—	—
32	Union of South Africa	244,687	—	—	—	—	184	261,263	—
33	United Kingdom	8,367	419,803	208,946	1,372,745	7,113,242	1,611	371,370	252,784
34	United States	27,375	300	212	—	4,050,795	216	13,748	—
35	Yugoslavia	—	—	482	—	—	—	—	—
36	Total	1,495,004	444,268	830,197	3,297,058	11,171,683	345,578	2,686,141	258,758

TABLE 14. Volume of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1953

No.	Exported to	Spirits			Wines	Ale, Beer and Porter
		Whisky	Gin	Other		
		Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.
1	American Virgin Islands	11,672	29	—	—	—
2	Arabia	10,096	7	—	—	—
3	Argentina	92	—	—	—	—
4	Australia	198	—	—	—	—
5	Austria	1,530	3	—	—	—
6	Azores and Madeira	8,555	450	—	—	—
7	Bahamas	10,804	15	—	104	22,764
8	Barbados	469	—	—	—	16,883
9	Belgium and Luxembourg	3,052	—	—	—	—
10	Bermuda	43,950	489	—	2,310	370
11	Bolivia	175	20	9	—	—
12	Brazil	2,501	347	6	—	—
13	British Guiana	—	—	142 ¹	—	17,368
14	British Honduras	209	14	—	—	5,175
15	Burma	2	—	—	—	—
16	Ceylon	114	—	—	—	—
17	Chile	3,409	323	—	—	—
18	China	75	—	—	—	—
19	Colombia	1,269	234	2	—	—
20	Costa Rica	395	23	12	—	—
21	Cuba	21,809	741	—	—	—
22	Denmark	2,139	—	—	—	—
23	Dominican Republic	313	86	2	178	—
24	Ecuador	414	59	—	—	—
25	Egypt	166	—	—	—	—
26	El Salvador	5,046	56	17	—	—
27	Ethiopia	312	—	—	—	—
28	Finland	919	13	—	—	—
29	France	26,409	630	—	—	—
30	French Africa	372	—	2	—	—
31	French East Indies	242	—	—	—	—
32	French Oceania	2,532	—	—	—	—
33	French West Indies	452	—	—	—	—
34	Germany Fed. Rep. of	137,352	—	—	—	—
35	Gibraltar	5,041	—	—	—	—
36	Greece	2,907	116	—	—	—
37	Greenland	8,834	115	107	—	180
38	Guatemala	12,862	248	—	—	—
39	Haiti	403	—	—	—	—
40	Honduras	1,593	103	—	—	—
41	Hong Kong	32,734	63	—	—	—
42	Hungary	9	18	2	—	—
43	Iceland	15,775	281	—	—	—
44	India	337	51	8	—	850
45	Indonesia	213	25	—	—	—
46	Iran	559	157	2	—	—
47	Iraq	2	—	—	—	—
48	Ireland	1,805	—	—	—	—
49	Italian Africa	543	22	—	—	—
50	Italy	19,612	40	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1953

No.	Exported to	Spirits			Wines	Ale, Beer and Porter
		Whisky	Gin	Other		
		Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.
51	Israel	51	—	—	—	—
52	Jamaica	4,280	—	—	80	2,961
53	Japan	672,559	16,526	3,974	—	1,800
54	Jordan	127	9	—	—	—
55	Korea	7,231	—	—	—	—
56	Lebanon	3,530	3	—	—	—
57	Leeward and Windward Is.	188	—	—	—	6,625
58	Liberia	233	—	—	—	—
59	Libya	2,172	67	6	—	—
60	Malaya and Singapore	1,937	—	—	—	—
61	Malta	2,459	38	—	—	18
62	Mexico	87,652	22	—	—	—
63	Morocco	11,519	75	—	—	—
64	Netherlands	3,821	—	—	—	—
65	Netherlands Antilles	5,538	—	—	—	54
66	New Zealand	452	—	—	—	—
67	Nicaragua	858	68	—	—	—
68	Norway	293	10	1	—	—
69	Pakistan	64	4	—	—	—
70	Panama	19,120	145	—	—	—
71	Paraguay	470	244	—	—	—
72	Peru	1,329	239	2	—	—
73	Philippines	3,480	75	—	—	—
74	Poland	75	—	—	—	—
75	Portugal	429	67	—	—	—
76	Puerto Rico	13,250	—	—	—	—
77	Spain	93	37	—	—	—
78	Surinam	68	—	—	—	—
79	Sweden	2,418	—	—	—	—
80	Switzerland	3,508	1,367	—	—	—
81	Syria	453	6	—	—	—
82	Taiwan	1,457	—	—	—	—
83	Thailand (Siam)	780	40	—	—	—
84	Trinidad and Tobago	4,816	207	—	—	86,776
85	Turkey	4,845	4	—	—	—
86	Union of South Africa	148	10	—	—	—
87	U.S.S.R. (Russia)	18	17	—	—	—
88	United Kingdom	133,368	12,364	2	—	—
89	United States	5,113,930 ²	8,110	451 ³	34 ⁴	1,579,963
90	United States Oceania	19,824	301	—	—	—
91	Uruguay	975	22	—	—	—
92	Venezuela	9,445	501	—	20	—
93	Yugoslavia	219	34	12	—	—
	Total	6,539,755	45,390	4,759	2,726	1,741,787

1. Foreign produce.

2. Includes foreign produce re-exported of 705 gals.

3. Includes foreign produce re-exported of 12 gals.

4. Includes foreign produce re-exported of 8 gals.

TABLE 15. Value of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1953

No.	Exported to	Spirits			Wines	Ale, Beer and Porter
		Whisky	Gin	Other		
		\$	\$	\$	\$	\$
1	American Virgin Island.....	89,688	225	—	—	—
2	Arabia	77,325	33	—	—	—
3	Argentina	810	—	—	—	—
4	Australia	1,754	—	—	—	—
5	Austria	11,423	13	—	—	—
6	Azores and Madeira	64,300	1,376	—	—	—
7	Bahamas	83,199	70	—	295	25,033
8	Barbados	3,350	—	—	—	19,224
9	Belgium and Luxembourg	21,860	—	—	—	—
10	Bermuda	349,105	2,250	—	3,699	435
11	Bolivia	1,582	90	80	—	—
12	Brazil	19,521	1,768	60	—	—
13	British Guiana	—	—	625 ¹	—	18,132
14	British Honduras	1,429	66	—	—	6,655
15	Burma	12	—	—	—	—
16	Ceylon.....	737	—	—	—	—
17	Chile	25,758	962	—	—	—
18	China.....	839	—	—	—	—
19	Colombia	10,345	1,046	20	—	—
20	Costa Rica	3,070	107	120	—	—
21	Cuba	169,587	3,532	—	—	—
22	Denmark	16,014	—	—	—	—
23	Dominican Republic	2,917	528	20	500	—
24	Ecuador.....	3,486	251	—	—	—
25	Egypt.....	1,320	—	—	—	—
26	El Salvador.....	38,292	253	170	—	—
27	Ethiopia	2,983	—	—	—	—
28	Finland	6,660	54	—	—	—
29	France.....	192,477	3,330	—	—	—
30	French Africa.....	2,864	—	20	—	—
31	French East Indies	1,858	—	—	—	—
32	French Oceania	20,050	—	—	—	—
33	French West Indies	3,600	—	—	—	—
34	Germany Federal Republic of	987,059	—	—	—	—
35	Gibraltar	38,201	—	—	—	—
36	Greece.....	23,967	631	—	—	—
37	Greenland	67,297	651	765	—	220
38	Guatemala.....	107,002	1,135	—	—	—
39	Haiti	3,186	—	—	—	—
40	Honduras.....	13,074	527	—	—	—
41	Hong Kong	244,891	273	—	—	—
42	Hungary	72	78	20	—	—
43	Iceland	115,570	1,436	—	—	—
44	India	2,549	225	80	—	1,225
45	Indonesia	1,557	106	—	—	—
46	Iran	4,314	691	20	—	—
47	Iraq	12	—	—	—	—
48	Ireland.....	12,276	—	—	—	—
49	Italian Africa	6,115	98	—	—	—
50	Italy.....	131,225	201	—	—	—

TABLE 15. Value of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1953

No.	Exported to	Spirits			Wines	Ale, Beer and Porter
		Whisky	Gin	Other		
		\$	\$	\$	\$	\$
51	Israel	432	—	—	—	—
52	Jamaica	33,341	—	—	142	3,309
53	Japan	5,196,777	62,268	—	—	2,100
54	Jordan	912	39	25,532	—	—
55	Korea	56,706	—	—	—	—
56	Lebanon	26,318	26	—	—	—
57	Leeward and Windward Islands	1,378	—	—	—	7,846
58	Liberia	1,860	—	—	—	—
59	Libya	15,783	334	60	—	—
60	Malaya and Singapore	13,631	—	—	—	—
61	Malta	20,428	206	—	—	22
62	Mexico	596,447	134	—	—	—
63	Morocco	85,276	250	—	—	—
64	Netherlands	23,736	—	—	—	—
65	Netherlands Antilles	46,302	—	—	—	90
66	New Zealand	3,225	—	—	—	—
67	Nicaragua	6,490	365	—	—	—
68	Norway	2,340	46	10	—	—
69	Pakistan	516	21	—	—	—
70	Panama	148,474	605	—	—	—
71	Paraguay	3,721	1,059	—	—	—
72	Peru	11,473	1,237	22	—	—
73	Philippines	30,658	460	—	—	—
74	Poland	630	—	—	—	—
75	Portugal	2,975	200	—	—	—
76	Puerto Rico	99,493	—	—	—	—
77	Spain	738	175	—	—	—
78	Surinam	507	—	—	—	—
79	Sweden	18,467	—	—	—	—
80	Switzerland	23,039	4,818	—	—	—
81	Syria	2,991	28	—	—	—
82	Taiwan	11,659	—	—	—	—
83	Thailand (Siam)	6,349	176	—	—	—
84	Trinidad and Tobago	35,906	913	—	—	99,276
85	Turkey	40,128	20	—	—	—
86	Union of South Africa	1,035	51	—	—	—
87	U.S.S.R. (Russia)	144	72	—	—	—
88	United Kingdom	820,617	53,650	16	—	—
89	United States	45,555,016 ²	29,722	3,146 ³	144 ⁴	1,962,795
90	United States Oceania	150,826	1,500	—	—	—
91	Uruguay	7,670	105	—	—	—
92	Venezuela	76,527	2,557	—	110	—
93	Yugoslavia	1,754	150	110	—	—
	Total	56,169,277	183,193	30,896	4,890	2,146,362

1. Foreign produce.

2. Includes foreign produce re-exported of \$9,526.

3. Includes foreign produce re-exported of \$135.

4. Includes foreign produce re-exported of \$30.

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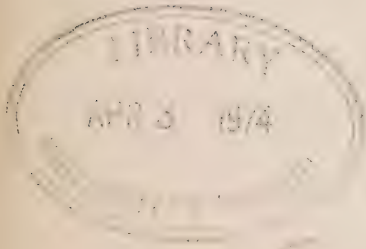
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CANADA

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1954)



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1954)

This publication contains statistics on the operations of government authorities concerned with the control and sale of alcoholic beverages in Canada, and other related data consisting mainly of the principal revenues of the Government of Canada that are derived from the taxation of alcoholic beverages.

The statistics contained herein were compiled from information supplied by provincial and territorial governments, the Department of National Revenue, Ottawa, and other Divisions of the Bureau. The assistance of the various officials concerned is very much appreciated.

EXPLANATORY COMMENT

Table 1 — Revenue from Administration of Liquor Control by Provincial and Territorial Governments

This table is intended to show all revenue resulting from liquor control whether collected by the liquor authority or directly by the government. In addition to the revenues shown, however, the general retail sales tax in Newfoundland, New Brunswick, Quebec, (except beer), Saskatchewan and British Columbia applies also on alcoholic beverages. Such tax collections by the provincial governments are not segregated however, and insufficient data are available to enable a reliable estimate to be made.

A description of the components making up the total is shown below this table. Attention is drawn, however, to certain inconsistencies in the data in this table due to differences in the administration and accounting systems followed.

(a) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority, the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are merged with other administration expenses of the authority concerned. For purposes of comparability, the miscellaneous revenues are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(b) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets

are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. No attempt has been made to adjust net income from retail sales on this account although the amounts of depreciation or capital expenditure charged for the current year are footnoted in the table.

(c) Revenue collected by, or paid to, Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia, liquor fines imposed and collected by local government authorities, are retained by the local government; other liquor fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1.

Table 2 — Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represent revenues not included in the net profit or earnings as reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Table 3 — Sales of Alcoholic Beverages by Value

This table shows the value of alcoholic beverage sales by provinces. It includes the value of sales by breweries and wineries to holders of licences to resell the value of sales by breweries' and wineries' retail outlets; and also the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to holders of licences to resell. Thus, it will be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

Table 4 — Sales of Beer and Wine Through Breweries' and Wineries' Retail Outlets

This table shows, in gallons and dollars, the amount of beer and wine sold by breweries and wineries directly and are not reflected in the operations of the liquor authority. In Newfoundland beer is sold by the brewers as well as by the liquor commission to authorized licence holders, who resell to consumers. In Quebec, beer is sold by breweries to licence holders, who are authorized to resell to consumers; only imported beer is sold by the Liquor Commission. In Ontario, beer and wine may be purchased through government liquor stores, but most sales of beer and domestic wine are made through breweries' and wineries' retail stores to the consumer. Beer and wine are also sold by breweries and wineries to holders of licences to resell. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

With the exception of Newfoundland, Quebec, Ontario and Manitoba, all beer and wine is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

Table 5 — Sales of Alcoholic Beverages by Volume

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption however, it includes the volume of sales to the holders of licences to resell rather than the actual amount sold by them.

Table 7 — Specified Revenue of the Government of Canada from Alcoholic Beverages

Revenue of the Government of Canada from alcoholic beverages comprising excise duties, excise taxes, customs duties and certain fees and licences are shown in this table. Federal government revenues from the general sales tax on alcoholic beverages are not available. The total shown as excise duty is after deducting collections on liquor imported for blending purposes which are included in this table as import duty.

Table 8 — Production of Alcoholic Beverages

In the case of spirits and beer, this table covers the years ended March 31, 1950 to 1954; in the case of fermented wine, however, figures are not available on a fiscal year basis and the table shows the information for the twelve months ended December 31st, 1949 to 1953.

Table 9 — Warehousing Transactions in Spirits

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, "warehoused during year", shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 8. The amount warehoused includes not only the amount of spirits produced during the year but also (a) spirits imported as shown on table 11 and (b) spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation, (item 9), and re-entered in the warehouse in a subsequent year.

Item 3, "otherwise warehoused", refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

"Entered for consumption", items 5 and 6, means the total amount released from warehouses for the purpose of domestic consumption. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the use to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; it is only 60 cents per gallon, of spirits used in the manufacture of vine-

gar; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond or on spirits released from warehouses for any of the other reasons outlined in this table.

The amount shown in this table as exported in bond (item 7) differs from the total export of domestic stock shown in table 11 for two reasons. First, the amount shown as exported in bond includes exports of imported stock (see table 11, item 3) and secondly, it records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, items 2 and 3, records the transactions when the physical movement of these spirits takes place.

Item 8, "otherwise accounted for", represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10 — Warehousing Transactions in Dutiable Beer

The volume of dutiable beer warehoused, as shown in this table, has no direct relationship to the excise duty collected on beer as shown in table 7. Table 7 shows the excise duty collected

on all beer entered for domestic consumption. Beer is warehoused only if intended for export, when it is not subject to excise duty. However, if such beer is later taken out of warehouse for domestic consumption, the excise duty is then paid. Item 5, of this table 10, therefore refers to beer which has been taken out of warehouse for domestic consumption only.

Item 6 of this table shows the volume of beer exported in bond. As most beer exported during this year did not go through bond, the figure represents only a small part of total exports of domestic beer. (See table 11, item 17.)

It might also be explained here that excise duty is levied on all beer entered for domestic consumption which was manufactured from rice, barley or any other produce except malt.

(On April 7, 1954, excise duty on malt used in the manufacture of beer was discontinued and there is an excise duty on all beer produced for domestic consumption.)

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

1954 OPERATIONS

Revenues

Revenues of the provincial and federal governments from the control and taxation of alcoholic beverages (exclusive of general sales taxes) amounted to \$365 million for the fiscal year ended March 31st, 1954, an increase of \$22 million over the previous year, when they totalled \$343 million.

The federal government's share of the total revenues rose from \$183.3 million in 1953 to \$203.8 million in 1954, an 11 per cent increase. Provincial and territorial governments derived \$159.6 million in 1953 and \$161.5 million for the fiscal year just ended, showing an increase of \$1.9 million.

A breakdown by governments concerned is as follows:

Liquor Revenue	Fiscal Year Ended March 31			
	1954	%	1953	%
	\$000		\$000	
Total¹	365,322	100	342,859	100
Government of Canada	203,819	55.8	183,279	53.5
Provincial and Territorial Governments	161,503	44.2	159,580	46.5
Newfoundland	3,115	.8	2,825	.8
Prince Edward Island	1,183	.3	1,219	.3
Nova Scotia	9,816	2.8	9,531	2.8
New Brunswick	6,490	1.8	6,426	1.9
Quebec	35,710	9.7	35,289	10.3
Ontario	47,036	12.8	47,691	13.9
Manitoba	8,720	2.4	8,557	2.5
Saskatchewan	11,408	3.1	11,060	3.2
Alberta	15,643	4.3	15,157	4.4
British Columbia	21,373	5.9	20,883	6.1
Sub-Total	160,494	43.9	158,638	46.2
Yukon	742	.2	653	.2
Northwest Territories	267	.1	289	.1

1. Exclusive of General Sales Taxes on Alcoholic Beverages.

Sales

Sales of alcoholic beverages reported by liquor control authorities amounted to \$728 million for the fiscal year ended March 31, 1954. This represents an increase of \$46 million over the previous year.

It is not possible to give a complete breakdown of these totals between spirits, wines and beer as not all liquor authorities reported this detail. The information available for each of the years is as follows:

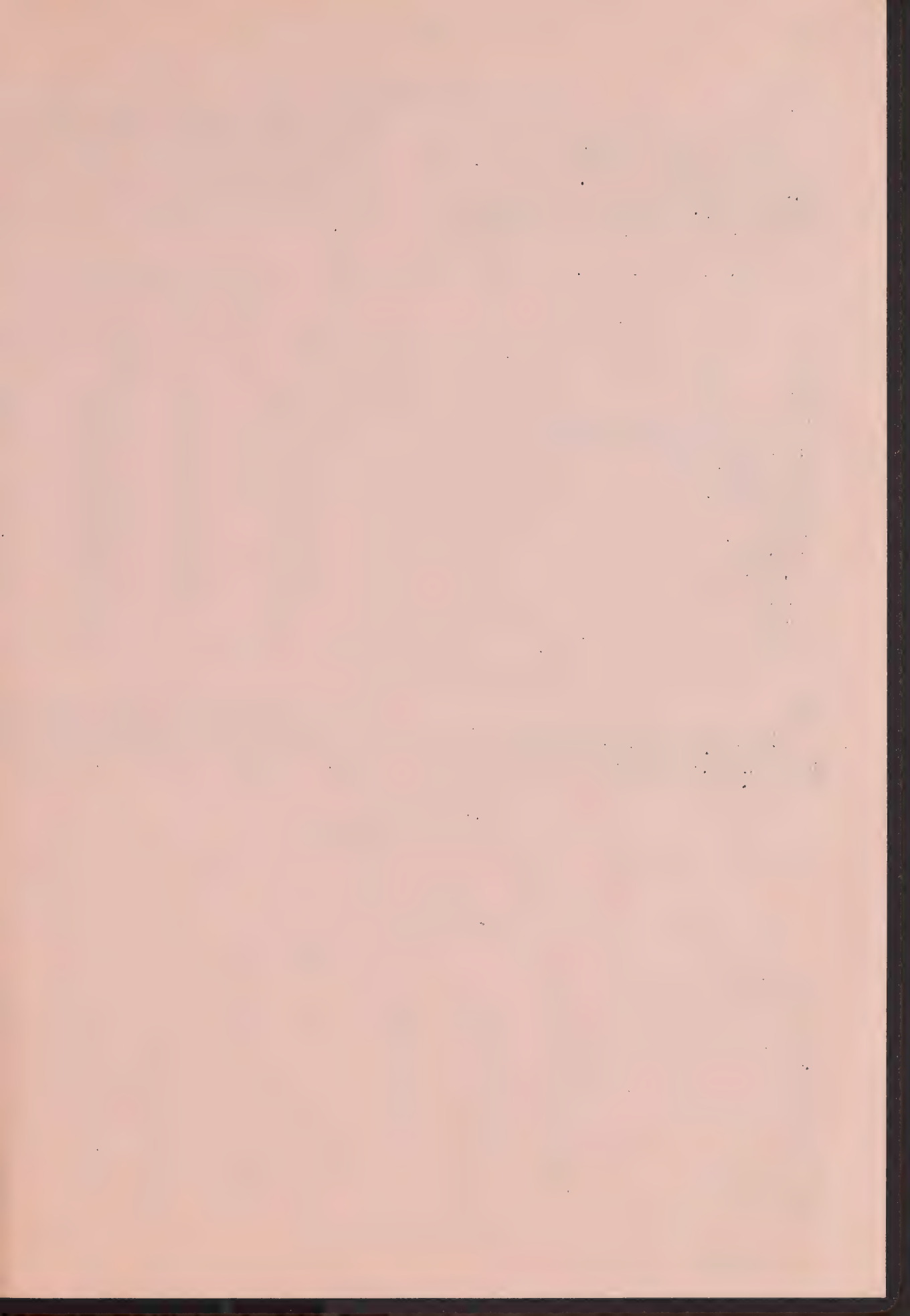
Value of Sales of Alcoholic Beverages¹

Fiscal Year Ended March 31

	Spirits		Wines		Beer		Total	
	1954	1953	1954	1953	1954	1953	1954	1953
Thousands of Dollars								
Newfoundland	3,978	3,772	360	356	7,271	5,941 ²	11,609	10,069
Prince Edward Islands	1,900	..	149	..	922	..	2,971	2,736
Nova Scotia	12,951	12,212	1,864	1,835	12,037	11,955	26,852	26,002
New Brunswick	8,927	9,167	1,547	1,644	7,253	7,046	17,727	17,857
Quebec	59,520	60,647	8,700	8,342	107,867	86,057	176,087	155,046
Ontario	104,122	99,090	11,824	11,416	172,458	164,722	288,404	275,228
Manitoba	14,320	13,836	1,598	1,636	20,909	20,200	36,827	35,672
Saskatchewan	14,616	13,590	1,751	1,928	22,752	21,736	39,119	37,254
Alberta	23,946	22,220	1,943	1,815	28,096	27,629	53,985	51,664
British Columbia	41,391	40,064	2,942	2,549	27,613	28,217	71,946	70,830
Yukon	1,017	1,020	41	41	802	746	1,860	1,807
Northwest Territories	411	438	28	23	294	305	733	766

1. See Table 3.

2. Revised.



1954 OPERATIONS

Revenues

Revenues of the provincial and federal governments from the control and taxation of alcoholic beverages (exclusive of general sales taxes) amounted to \$346 million for the fiscal year ended March 31st, 1954, an increase of \$3 million over the previous year, when they totalled \$343 million.

The federal government's share of the total revenues rose from \$183.3 million in 1953 to \$184.1 million in 1954, an increase of .5 per cent. Provincial and territorial governments derived \$159.6 million in 1953 and \$161.5 million for the fiscal year just ended, showing an increase of \$1.9 million.

A breakdown by governments concerned is as follows:

Liquor Revenue	Fiscal Year Ended March 31			
	1954	%	1953	%
	\$000		\$000	
Total ¹	345,645	100	342,839	100
Government of Canada	184,128	53.3	183,279	53.5
Provincial and Territorial Governments	161,517	46.7	159,580	46.5
Newfoundland	3,115	.9	2,825	.8
Prince Edward Island	1,183	.3	1,219	.3
Nova Scotia	9,816	2.8	9,531	2.8
New Brunswick	6,490	1.8	6,423	1.9
Quebec	35,710	10.4	35,289	10.3
Ontario	47,036	13.7	47,691	13.9
Manitoba	8,720	2.5	8,557	2.5
Saskatchewan	11,408	3.3	11,060	3.2
Alberta	15,643	4.5	15,157	4.4
British Columbia	21,387	6.2	20,883	6.1
Sub-Total	160,508	46.4	158,638	46.2
Yukon	742	.2	653	.2
Northwest Territories	267	.1	289	.1

1. Exclusive of General Sales Taxes on Alcoholic Beverages.

Sales

Sales of alcoholic beverages reported by liquor control authorities amounted to \$708 million for the fiscal year ended March 31, 1954. This represents an increase of \$26 million over the previous year.

It is not possible to give a complete breakdown of these totals between spirits, wines and beer as not all liquor authorities reported this detail. The information available for each of the years is as follows:

Value of Sales of Alcoholic Beverages¹

Fiscal Year Ended March 31

	Spirits		Wines		Beer		Total	
	1954	1953	1954	1953	1954	1953	1954	1953
Thousands of Dollars								
Newfoundland	3,978	3,772	360	356	7,206	5,941 ²	11,544	10,069
Prince Edward Islands	1,900	..	149	..	922	..	2,971	2,736
Nova Scotia	12,951	12,212	1,864	1,835	12,037	11,955	26,852	26,002
New Brunswick	8,927	9,167	1,547	1,644	7,253	7,046	17,727	17,857
Quebec	59,520	60,647	8,700	8,342	88,277	86,057	156,497	155,046
Ontario	104,122	99,090	11,824	11,416	172,458	164,722	288,404	275,228
Manitoba	14,320	13,836	1,598	1,636	20,909	20,200	36,827	35,672
Saskatchewan	14,616	13,590	1,751	1,928	22,752	21,730	39,119	37,254
Alberta	23,946	22,220	1,943	1,815	28,096	27,629	53,985	51,664
British Columbia	41,178	40,064	2,942	2,549	27,826	28,217	71,946	70,830
Yukon	1,017	1,020	41	41	802	746	1,860	1,807
Northwest Territories	411	438	28	23	294	305	733	766

1. See Table 3.
2. Revised.

Volume of Sales of Alcoholic Beverages¹

Fiscal Year Ended March 31

	Spirits		Wines		Beer		Total	
	1954	1953	1954	1953	1954	1953	1954	1953
	Thousands of Gallons							
Newfoundland	157	152	45	44	2,146	1,772 ²	2,349	1,968
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	453	433	275	274	4,622	4,632	5,350	5,339
New Brunswick .....	..	..	..	..	..	..	..	..
Quebec	2,412	2,357	1,480	1,402	62,034	60,876	65,926	64,635
Ontario	4,212	4,015	2,043	2,020	83,604	80,328	89,859	86,363
Manitoba	554	537	265	273	10,044	9,765	10,863	10,575
Saskatchewan	514	489	313	326	9,926	9,320	10,753	10,135
Alberta	833	774	312	294	14,309	14,001	15,454	15,069
British Columbia	1,548	1,545	428	378	14,168	14,517	16,143	16,440
Yukon	29	29	3	4	183	171	215	204
Northwest Territories	19	23	2	2	72	65	94	90

1. See Table 5.

2. Revised.

These figures do not represent the final retail selling price of alcoholic beverages because in the case of sales to holders of licences to resell, only the selling price to the licence holders is known. Furthermore, because sales to non-residents visiting Canada and sales to businesses, governments, and foreign embassies in Canada, are included, these sales figures should not be construed as representing the amount spent by individual Canadian consumers.

Volume of sales is a more realistic indicator of trends in consumption although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Volume of Sales of Alcoholic Beverages¹
Fiscal Year Ended March 31

	Spirits		Wines		Beer		Total	
	1954	1953	1954	1953	1954	1953	1954	1953
Thousands of Gallons								
Newfoundland	157	152	45	44	2,135	1,772 ²	2,337	1,968
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	453	433	275	274	4,622	4,632	5,350	5,339
New Brunswick .....	..	..	..	..	..	..	..	..
Quebec	2,412	2,357	1,480	1,402	75,848	60,876	79,740	64,635
Ontario	4,212	4,015	2,043	2,020	83,604	80,328	89,859	86,363
Manitoba	554	537	265	273	10,044	9,765	10,863	10,575
Saskatchewan	514	489	313	326	9,926	9,320	10,753	10,135
Alberta	833	774	312	294	14,309	14,001	15,454	15,069
British Columbia	1,591	1,545	428	378	14,124	14,517	16,143	16,440
Yukon	29	29	3	4	183	171	215	204
Northwest Territories	19	23	2	2	72	65	94	90

1. See Table 5.
2. Revised.

Consumer Expenditure

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditure on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, (they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad,) they nevertheless are the most reliable figures available and are therefore included herein.

Estimated Consumer Expenditures on Alcoholic Beverages*

Calendar Year	Millions of Dollars
1930	165
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833 ¹
1953	869

*Note: Since these figures are partially estimated they are subject to revision, particularly for recent years.

1. Revised.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

	Number of stores in operation	
	March 31, 1953	March 31, 1954
Newfoundland	6	6
Prince Edward Island....	6	7
Nova Scotia	47	47
New Brunswick	38	38
Quebec	125	125
Ontario	184	192
Manitoba.....	19	20
Saskatchewan	73	75
Alberta	61	62
British Columbia.....	86	97
Yukon	3	3
Northwest Territories....	2	2
	<u>650</u>	<u>674</u>

Imports and Exports

Imports of alcoholic beverages during the fiscal year ended March 31, 1954 showed a slight decrease from the previous year. The value of imported spirits for the above mentioned period decreased by \$1,038,000 to \$16,200,000; in the case of wines the figure for the fiscal year ended March 31, 1954 was \$3,444,000 as compared to \$3,032,000 for the previous year, and imports of beer increased from \$259,000 to \$275,000. The value of domestic spirits exported increased in these years from \$56,373,000 to \$61,379,000; exports of domestic wine decreased from \$4,860 to \$4,508 while domestic beer exports increased from \$2,146,000 to \$3,097,000.

Table 11 provides the value and volume of imports and exports of alcoholic beverages for the years 1950 to 1954. Tables 12 to 15 inclusive show the value and volume of imports and exports for the fiscal year ended March 31, 1954 in detail by country.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from sales ²	2,198,666	870,459	9,458,176	6,428,953	21,774,558
2	Sales tax		270,147	...	...	1,524,435
3	Licences and permits ³	891,055 ⁴	27,531	289,293	15,293	12,160,310
4	Fines and confiscations ⁵	21,519	14,650	68,596	25,193	250,508
5	Commission on general sales tax collections	3,749	...	...	20,905	..
6	Total Revenue	3,114,989	1,182,787	9,816,065	6,490,344	35,709,811

1. Including revenues collected directly by the provincial governments as well as revenues of the liquor authorities.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland—\$1,959; Prince Edward Island—\$1,000; Nova Scotia—\$40,739; New Brunswick—\$10,508; Quebec—\$92,435; Ontario—\$3,562,904; Manitoba—\$16,001; Saskatchewan—\$31,029; Alberta—\$74,721; British Columbia—\$127,485; Yukon—; Northwest Territories—; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

3. Before deducting any payments to municipalities out of liquor control authority revenue.

4. Includes \$818,607 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

5. Includes commission on liquor sold at Yellowknife and Fort Smith N.W.T. of \$46,008.

Explanation of terms

Net Income from Retail Sales—This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are, of course, excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue, and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings reported by Liquor Authority

Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority.....	3,114,989	897,990	9,369,271	6,465,151
	Add:				
	Revenue not included in earnings of Liquor Authority ¹ :				
2	Sales tax.....	—	270,147	—	—
3	Licences and permits.....	—	—	89,369	—
4	Fines and confiscations.....	—	14,650	2,807	25,193
	Expenditure deducted before arriving at earnings of Liquor Authority ³ :				
5	Policing and enforcement expense.....	—	—	319,648 ⁴	—
6	Maintenance of prisoners.....	—	—	34,970	—
7	Grants to municipalities.....	—	—	—	—
8	Revenue from Liquor Control (Item 6, table 1)	3,114,989	1,182,787	9,816,065	6,490,344

1. Collected by the provincial governments direct or collected by liquor authorities on behalf of the provincial governments.

2. Of the total fines collected (which is not available), \$131,917 was paid by the Attorney General's department to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol .....	..	..	4,529	666
2	Brandy .....	..	..	212,219	..
3	Gin .....	..	..	1,369,473	..
4	Liqueurs .....	..	..	88,405	..
5	Rum .....	..	..	8,710,735	..
6	Whisky .....	..	..	2,565,397	..
7	Other .....	..	..	—	..
8	Total spirits	3,977,785	1,900,160	12,950,758	8,927,109
	Wines:				
9	Port .....	..	..	..	..
10	Sherry .....	..	..	..	..
11	Other .....	..	..	..	..
12	Total wines	360,377	149,088	1,863,827	1,547,302
13	Beer	7,206,362	921,551	12,037,254	7,252,731
14	Total sales	11,544,524²	2,970,799³	26,851,839	17,727,142

1. For explanation of the basis on which these data are reported, see commentary page 4 of "Control and Sale of Alcoholic Beverages in Canada" 1954.

2. After deducting rebates and discounts \$185,778.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1954

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-Total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
32,019,215	6,481,253	11,175,891	14,420,155	21,034,671	125,861,997	660,005	260,507	126,782,509	1
14,918,509	2,153,030	108,734 ⁵	1,016,267	302,676	1,794,582	69,349	...	1,863,931	2
98,748	35,716	74,341	206,647	...	31,882,698	6,600	4,739	31,894,037	3
...	...	49,238	...	49,224	845,918	6,100	1,873	853,891	4
47,036,472	8,719,999	11,408,204	15,643,069	21,386,571	160,508,311	742,054	267,119	161,517,484	5

Sales Tax— This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. General retail sales taxes, levied on alcoholic beverages as well as on other consumer goods, are not included. See explanatory comment.

Licences and Permits— This is the amount collected in the nature of licences or permits to manufacture, sell or consume alcoholic beverages. It includes all income described by liquor authorities as "taxes", where the levy is applied before arriving at retail selling prices, such as brewers' taxes and levies paid by retailers which are not directly chargeable to the purchaser. An example of the latter are the retailers' taxes in the province of Quebec.

Fines and Confiscations— This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or the provincial government as the case may be.

Total Revenue— This represents total revenue collected by the liquor authority or directly by the provincial government without deducting (a) items 5 to 8 of table 2 or (b) expenses relating to those revenues collected directly by the provincial government.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings reported by Liquor Authority

Fiscal Year Ended March 31, 1954

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
33,094,486	45,143,270	8,621,624	11,332,015	15,208,132	21,235,148	660,180	267,119	1
1,524,435	—	—	—	—	—	69,349	—	2
199,687	1,021,227	—	—	228,290	25,246	6,490	—	3
891,203	—	85,716	71,717	206,647 ²	—	6,035	—	4
—	—	12,659	4,472	—	58,095	—	—	5
—	871,975	—	—	—	68,082	—	—	6
35,709,811	47,036,472	8,719,999	11,408,204	15,643,069	21,386,571	742,054	267,119	7
								8

3. See comment on page 3 of the report "Control and Sale of Alcoholic Beverages in Canada" for the fiscal year ended March 31, 1954.

4. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1954

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
3,842,206	626,905	..	..	..	7,408	53	..	..	1
5,822,852	3,706,609	..	..	..	926,362	13,804	..	..	2
14,799,846	10,316,596	..	..	..	4,239,460	148,361	..	..	3
1,888,481	2,810,257	..	..	..	531,774	18,837	..	..	4
3,765,301	10,565,664	..	..	..	7,215,389	228,928	..	..	5
29,220,812	75,967,173	..	..	..	28,118,862	606,579	..	..	6
180,770	128,868	..	..	..	138,931	882	..	..	7
59,520,268	104,122,072	14,319,981	14,616,109	23,946,057	41,178,186	1,017,444	410,983	..	8
1,658,936	..	..	..	352,692	693,951	8,845	..	..	9
2,947,448	..	..	..	646,919	459,792	4,612	..	..	10
4,093,438	..	..	..	943,065	1,787,934	27,557	..	..	11
8,699,822	11,824,480	1,598,461	1,750,851	1,942,676	2,941,677	41,014	27,775	..	12
88,276,835	172,457,996	20,909,487	22,751,583	28,096,244	27,826,445	801,900	293,845	..	13
156,496,925 ⁴	288,404,548	36,827,929	39,118,543	53,984,977	71,946,308 ⁵	1,860,358	732,603	708,466,495	14

3. Includes Health Tax of 10% on retail selling price, amounting to \$270,147. See Table 1, Item 2.

4. Includes tax on liquor sales, Table 1, Item 2 which was not identifiable by type of beverage.

5. After deducting discounts \$314,242.

TABLE 4. Sales of Beer and Wine through Breweries and Brewers' and Wineries' Retail Outlets¹
Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Beer \$	5,308,458	...	...	...	88,231,467
2	..... gals.	1,592,538	...	...	...	62,022,730
3	Wine ..... \$	...	...	...	...	...
4	..... gals.	...	...	...	...	...

1. Excluding all beer and wine sold by liquor authority. See table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	Spirits:					
1	Alcohol	20	..	122	..	196,569
2	Brandy	3,588	..	6,537	..	212,294
3	Gin	12,854	..	50,096	..	669,660
4	Liqueurs	443	..	2,830	..	69,010
5	Rum	103,945	..	314,224	..	139,879
6	Whisky	36,301	..	79,744	..	1,116,579
7	Other	53	..	—	..	8,230
8	Total spirits	157,204	..	453,553	..	2,412,221
	Wines:					
9	Port	28,990	..	..	..	323,178
10	Sherry	10,569	..	..	..	703,720
11	Other	5,831	..	..	..	453,118
12	Total wines	45,390	..	274,653	..	1,480,016
13	Beer	2,146,131	..	4,621,774	..	62,033,705
14	Total sales	2,348,725	..	5,349,980	..	65,925,942

1. Same coverage as table 3.

TABLE 6. Government Liquor Authorities Stocks of Hand at End of Year
Fiscal Year Ended March 31, 1954

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹ \$	740,196	243,697	2,190,984	2,155,954 ²	7,969,633
2	Stock for sale gals.	91,400	..	242,952	..	..
3	Stock in bond ³ \$	218,277	... ⁴	207,055	..	3,604,928
4	Stock in bond gals.	93,487	...	69,133	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Includes stocks in bond.

TABLE 4. Sales of Beer and Wine through Breweries and Brewers' and Wineries' Retail Outlets¹
Fiscal Year Ended March 31, 1954

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
168,066,315	3,281,548	...	...	...	...	...	264,887,788	1
81,541,630	1,284,084	...	...	...	...	...	146,440,982	2
5,020,811	...	...	...	...	...	...	5,020,811	3
981,242	...	...	...	...	...	...	981,242	4

TABLE 5. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1954

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	gals.	
34,696	..	..	83	193	1	..	..	1
136,676	..	..	24,661	30,402	350	..	..	2
459,952	..	..	84,585	178,478	5,033	..	..	3
104,579	..	..	21,036	17,723	576	..	..	4
416,507	..	..	137,484	255,019	5,214	..	..	5
3,053,276	..	..	559,334	1,058,440	18,036	..	..	6
6,194	..	..	5,728	7,459	31	..	..	7
4,211,880	554,396	513,590	832,911	1,547,714	29,241	19,303	..	8
..	..	..	62,529	92,419	725	..	..	9
..	..	..	116,649	43,357	299	..	..	10
..	..	..	133,238	291,985	2,554	..	..	11
2,043,625	264,853	312,521	312,416	427,761	3,578	2,276	..	12
83,603,732	10,044,424	9,926,459	14,309,000	14,167,562	182,671	72,258	..	13
89,859,237	10,863,673	10,752,570	15,454,327	16,143,037	215,490	93,837	..	14

TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year
Fiscal Year Ended March 31, 1954

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
11,513,287	1,459,409	2,824,526	3,084,524	5,205,997	204,697	321,273	37,924,177	1
1,162,000 ⁵	180,194	..	..	516,202	25,684	33,642	..	2
1,066,948	510,412	153,420	1,087,063	927,977	44,649	...	..	3
169,000 ⁵	79,387	..	..	165,614	4,065	...	..	4

3. Excludes Government of Canada excise duties and taxes.

4. P.E.I. has no bonded warehouses.

5. Estimated by liquor Control Board.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1950 to 1954

Nature of Levy	1950	1951	1952	1953	1954
	\$	\$	\$	\$	\$
On Spirits:					
Excise Duty ²	46,547,587	60,126,300	42,066,718	41,058,349	49,503,239 ₃
Validation Fees	790,587	1,108,252	1,223,932	746,877	...
Licences	7,250	8,000	7,375	7,750	7,500
Import Duty	27,249,087	30,975,045	38,798,542	52,373,987	47,745,138
Total on Spirits	74,594,511	92,217,597	82,096,567	94,186,963	97,255,877
On Malt and Malt Products:					
Excise Duty on:					
Beer ⁴	3,678,316	2,745,851	3,812,065	5,294,283	4,799,823
Malt	56,018,292	65,409,427	73,748,003	80,584,283	78,733,288
Malt Extract	—	—	—	—	—
Licences:					
Beer	3,550	3,650	3,500	3,600	3,350
Malt	—	—	—	—	—
Import Duty on Beer	54,388	75,547	106,916	114,629	119,875
Total on Malt and Malt Products	59,754,546	68,234,475	77,670,484	85,996,795	83,656,336
On Wine:					
Excise Taxes	2,125,606	2,224,885	2,167,267	2,215,540	2,230,673
Import Duty	587,451	696,436	771,733	879,901	985,360
Total on Wine	2,713,057	2,921,321	2,939,000	3,095,441	3,216,033
Grand Total	137,062,114	163,373,393	162,706,051	183,279,199	184,128,246

1. This table excludes revenue from the 10% sales tax which is not available by commodities.

2. Collections on liquor imported for blending purposes are included with import duty.

3. Abolished.

4. Other than malt beer.

TABLE 8. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1950 to 1954

Type	1950	1951	1952	1953	1954
Spirits..... pf. gals.	20,741,268	23,551,259	24,742,386	22,517,166	24,710,625
Beer gals.	182,718,905	179,625,127	190,594,270	211,184,539	212,761,546
Fermented Wine ^{1, 2} gals.	3,999,452	5,884,844	4,677,055	4,936,052	4,135,190
Fermented Wine ^{1, 3} gals.	4,287,181	4,458,837	4,386,918	4,502,282	4,355,934

1. For twelve months ended December 31, 1949 to 1953. Figures not available on fiscal year basis.

2. Wine produced during the year but placed in storage for maturing.

3. Fermented wine bottled or sold in bulk.

TABLE 9. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1950 to 1954

Details	1950	1951	1952	1953	1954
			Proof Gallons		
In warehouse at beginning of year including transits.....	72,819,781	78,185,077	82,257,261	88,584,363	92,654,514
Add:					
Warehoused during year-ex distillery	26,278,255	30,793,886	31,018,560	29,833,039	31,347,070
Otherwise warehoused.....	9,531	39,418	9,202	12,321	16,438
Total Additions	26,287,786	30,833,304	31,027,762	29,845,360	31,363,508
Deduct:					
Entered for consumption:					
Matured	4,608,926	5,468,908	4,552,336	5,252,361	5,610,467
Unmatured	628,846	672,961	600,655	507,994	518,636
Exported in bond	3,899,490	5,766,470	6,125,656	6,835,338	7,208,200
Otherwise accounted for ¹	6,474,810	7,650,291	7,872,667	7,373,639	9,168,419
Taken for redistillation.....	5,310,418	7,202,490	5,549,346	5,805,877	5,524,402
Total Deductions	20,922,490	26,761,120	24,700,660	23,775,209	28,030,124
In warehouse at end of year including transits	78,185,077	82,257,261	88,584,363	92,654,514	95,987,898

1. See explanatory comment on this Table page 5.

TABLE 10. Warehousing Transactions in Dutiable Beer
Fiscal Years Ended March 31, 1950 to 1954

Details	1950	1951	1952	1953	1954
	Gallons				
In warehouse at beginning of year	295,776	260,002	755	3,242	22,008
Add:					
Warehoused	4,151,391	1,277,694	23,426	274,118	159,724
Imported	—	—	—	—	—
Total Additions	4,151,391	1,277,694	23,426	274,118	159,724
Deduct:					
Entered for consumption	4,093,562	1,513,990	20,184	191,378	160,627
Exported in bond	93,603	19,591	—	63,751	4,743
Ships' stores	—	2,785	180	—	734
Written off	—	575	575	223 ¹	—
Total Deductions	4,187,165	1,536,941	20,939	255,352¹	166,104
In warehouse at end of year	260,002	755	3,242	22,008 ¹	15,628

1. Revised.

TABLE 11. Imports and Exports of Alcoholic Beverages
Fiscal Years Ended March 31, 1950 to 1954

Details	1950	1951	1952	1953	1954
Spirits:					
Imports	\$ 18,203,216	15,451,909	14,927,983	17,238,210	16,199,944
Exports of Domestic Stock	\$ 32,342,898	46,750,362	53,725,016	56,373,080	61,378,734
Exports of Imported Stock	\$ 3,167	6,227	149,255	10,286	10,310
Wine:					
Imports	\$ 2,262,827	2,308,787	2,532,599	3,031,719	3,444,217
Exports of Domestic Stock	\$ 13,329	6,855	3,754	4,860	4,508
Exports of Imported Stock	\$ 210	138	420	30	125
Beer:					
Imports	\$ 210,961	180,246	241,834	258,758	274,505
Exports of Domestic Stock	\$ 1,513,311	1,849,963	2,248,474	2,146,362	3,096,937
Exports of Imported Stock	\$ —	—	—	—	—
Spirits:					
Imports	pf. gals. 2,361,141	2,561,696	3,075,018	4,138,553	3,780,866
Exports of Domestic Stock	pf. gals. 4,004,760	5,432,233	6,086,323	6,589,045	7,103,303
Exports of Imported Stock	pf. gals. 169	552	13,169	859	482
Wine:					
Imports	gals. 744,884	851,591	952,080	1,110,267	1,234,904
Exports of Domestic Stock	gals. 7,056	5,053	2,082	2,718	2,694
Exports of Imported Stock	gals. 98	24	66	8	26
Beer:					
Imports	gals. 111,181	147,678	192,058	205,900	215,989
Exports of Domestic Stock	gals. 1,329,747	1,738,377	2,033,617	1,741,787	2,304,795
Exports of Imported Stock	gals. —	—	—	—	—

TABLE 12. Volume of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1954

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non Sparkling	
	Pf. Gals.	Pf. Gals.	Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.	Gals.
Australia	57,905	—	1,588	7,985	—	183	274,542	—
Azores and Madeira	—	—	—	—	—	—	888	—
Barbados	—	—	—	80,719	—	—	—	—
Belgium	—	—	—	—	—	7	—	—
British Guiana	—	—	—	307,383	—	—	—	—
China	—	—	12	—	—	—	—	—
Cuba	—	—	—	8,787	—	—	—	—
Denmark	—	—	3,618	—	—	—	—	—
France	140,416	—	32,766	623	—	27,903	224,222	—
French Africa	—	—	—	—	—	—	44,069	—
Germany, Fed. Rep. of	—	—	—	—	—	600	8,749	—
Greece	693	—	—	—	—	—	20,396	—
Hong Kong	—	—	72	—	—	—	71	—
Hungary	—	—	—	—	—	—	429	—
Ireland	—	—	—	—	10,252	—	5,309	—
Israel	440	—	—	—	—	—	534	—
Italy	403	—	71	—	—	1,509	108,126	—
Jamaica	—	—	35	141,082	—	—	—	—
Japan	—	—	—	—	—	—	40	1,588
Leeward and Windward Islands	—	—	—	1,155	—	—	—	—
Malta	3,034	—	—	—	—	—	2,317	—
Mexico	—	—	—	—	—	—	—	—
Netherlands	—	6,416	17,786	—	—	—	—	1,500
Netherlands Antilles	—	—	—	—	—	—	—	—
Norway	—	—	874	—	—	—	—	—
Portugal	18,176	—	—	—	—	70	181,060	—
Puerto Rico	—	—	1,633	42,257	—	—	—	—
Spain	2,358	—	—	—	—	—	66,336	—
St. Pierre and Miquelon	—	—	—	—	—	—	—	—
Sweden	—	—	502	—	—	—	—	—
Switzerland	—	—	54	—	—	—	1,866	—
Trinidad and Tobago	—	—	610	54,311	—	—	—	—
Union of South Africa	87,474	—	—	—	—	—	171,433	—
United Kingdom	924	88,147	24,804	381,169	909,318	324	77,578	212,901
United States	6,450	78	151	—	1,337,256	—	16,266	—
Yugoslavia	497	—	582	—	—	—	77	—
Total	318,770	94,641	85,158	1,025,471	2,256,826	30,596	1,204,308	215,989

TABLE 13. Value of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1954

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non Sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Australia	169,038	—	14,121	16,548	—	766	522,855	—
Azores and Madeira	—	—	—	—	—	—	3,594	—
Barbados	—	—	—	263,446	—	—	—	—
Belgium	—	—	—	—	—	94	—	—
British Guiana	—	—	—	451,490	—	—	—	—
China	—	—	275	—	—	—	—	—
Cuba	—	—	—	100,975	—	—	—	—
Denmark	—	—	61,443	—	—	—	—	—
France	1,176,919	—	366,166	5,841	—	352,003	781,101	—
French Africa	—	—	—	—	—	—	61,149	—
Germany, Fed. Rep. of	—	—	—	—	—	3,341	41,020	—
Greece	6,192	—	—	—	—	—	22,769	—
Hong Kong	—	—	1,606	—	—	—	926	—
Hungary	—	—	—	—	—	—	1,716	—
Ireland	—	—	—	—	43,125	—	27,300	—
Israel	7,206	—	—	—	—	—	2,204	—
Italy	2,693	—	610	—	—	8,152	344,237	—
Jamaica	—	—	265	401,502	—	—	—	—
Japan	—	—	—	—	—	—	111	4,481
Leeward and Windward Islands	—	—	—	4,295	—	—	—	—
Malta	14,343	—	—	—	—	—	3,827	—
Mexico	—	—	—	—	—	—	—	—
Netherlands	—	23,669	182,709	—	—	—	—	1,215
Netherlands Antilles	—	—	—	—	—	—	—	—
Norway	—	—	4,305	—	—	—	—	—
Portugal	76,379	—	—	—	—	728	319,374	—
Puerto Rico	—	—	8,560	311,346	—	—	—	—
Spain	15,991	—	—	—	—	—	228,741	—
St. Pierre and Miquelon	—	—	—	—	—	—	—	—
Sweden	—	—	2,211	—	—	—	—	—
Switzerland	—	—	918	—	—	—	7,275	—
Trinidad and Tobago	—	—	10,434	227,168	—	—	—	—
Union of South Africa	252,743	—	—	—	—	—	289,284	—
United Kingdom	7,762	468,564	269,465	1,536,894	7,128,503	3,382	376,221	268,809
United States	26,812	299	290	—	2,530,041	—	41,847	—
Yugoslavia	3,064	—	3,718	—	—	—	200	—
Total	1,759,142	492,532	927,096	3,319,505	9,701,669	368,466	3,075,751	274,505

TABLE 14. Volume of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1954

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.
Alaska	—	—	—	—	11
American Virgin Islands	9,647	—	—	—	—
Arabia	301	—	—	—	—
Argentina	46	—	—	—	—
Australia	254	—	52 ¹	—	—
Austria	1,514	—	—	—	—
Azores and Madeira	13,111	214	—	—	—
Bahamas	11,661	—	—	14	27,649
Barbados	333	—	—	—	900
Belgian Congo	6	—	—	—	—
Belgium and Luxembourg	1,470	—	—	—	—
Bermuda	48,692	159	—	2,653	180
Bolivia	162	21	2	—	—
Brazil	2,871	77	9	—	—
British Guiana	47	—	168 ¹	—	3,020
British Honduras	30	—	—	—	2,250
Burma	—	—	—	—	—
Ceylon	—	—	—	—	—
Chile	636	17	2	—	—
China	—	—	—	—	—
Colombia	645	632	17	—	—
Costa Rica	463	15	6	—	—
Cuba	19,885	688	—	—	—
Denmark	3,759	—	—	—	—
Dominican Republic	304	110	—	—	—
Ecuador	336	23	3	—	—
Egypt	1,442	45	—	—	—
El Salvador	4,404	63	16	—	—
Ethiopia	719	72	—	—	—
Fiji	28	—	—	—	—
Finland	21	40	—	—	—
France	32,703	781	—	16	—
French Africa	323	—	—	—	—
French East Indies	70	4	—	—	—
French Oceania	829	—	—	—	—
French West Indies	187	—	—	—	—
Germany Fed. Rep. of	142,719	45	—	—	—
Gibraltar	9,712	—	—	—	—
Greece	3,601	108	—	—	—
Greenland	6,724	484	169	—	—
Guatemala	2,709	291	—	—	—
Haiti	899	18	—	—	—
Honduras	1,493	46	—	—	—
Hong Kong	18,716	60	—	—	—
Hungary	5	18	2	—	—
Iceland	22,290	206	—	—	—
India	94	53	—	—	—
Indonesia	189	179	—	—	—
Iran	475	31	—	—	—
Iraq	—	—	—	—	—
Ireland	3,796	—	—	—	—
Israel	219	9	—	—	—
Italian Africa	—	—	—	—	—
Italy	17,566	3	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1954

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. Gals.	Pf. Gals.	Pf. Gals.	Gals.	Gals.
Jamaica	7,387	3	—	—	1,755
Japan	360,692	13,747	8,750	—	63,360
Jordan	192	49	—	—	—
Korea	6,042	—	—	—	—
Lebanon	3,581	68	1	—	—
Leeward and Windward Is.	251	37	—	—	3,726
Liberia	807	—	—	—	—
Libya	4,370	27	—	—	—
Malaya and Singapore	316	—	—	—	—
Malta	2,092	15	—	—	—
Mexico	89,659	41	—	—	—
Morocco	9,522	1	—	—	—
Netherlands	2,844	15	—	—	—
Netherlands Antilles	5,732	57	—	—	—
New Zealand	172	—	—	—	—
Nicaragua	141	24	—	—	—
Norway	599	58	2	—	—
Pakistan	99	18	6	—	—
Panama	14,340	113	2	—	—
Paraguay	98	15	—	—	—
Peru	1,973	122	—	—	—
Philippines	4,083	159	—	—	11
Poland	60	—	—	—	—
Portugal	360	14	—	—	—
Puerto Rico	20,420	41	—	—	—
Spain	834	60	—	—	—
Surinam	123	—	—	—	853
Sweden	1,119	6	—	—	—
Switzerland	2,629	756	—	—	—
Syria	278	16	—	—	—
Taiwan	2,446	—	—	—	—
Thailand (Siam)	150	—	—	—	—
Trinidad and Tobago	7,870	452	—	—	76,109
Turkey	4,602	408	—	—	—
Union of South Africa	1,385	3	—	—	—
United Kingdom	130,159	11,682	39	—	—
United States	5,951,768 ²	9,996	417 ³	37 ⁴	2,124,971
United States Oceania	15,381	75	—	—	—
Uruguay	713	—	—	—	—
Venezuela	241	832	—	—	—
Yugoslavia	52	9	3	—	—
Total	7,050,688	43,431	9,666	2,720	2,304,795

1. Foreign produce re-exported.

2. Includes foreign produce re-exported of 261 gals.

3. Includes foreign produce re-exported of 1 gal.

4. Includes foreign produce re-exported of 26 gals.

TABLE 15. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1954

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska	—	—	—	—	16
American Virgin Island	74,013	—	—	—	—
Arabia	2,151	—	—	—	—
Argentina	360	—	—	—	—
Australia	2,306	—	558 ¹	—	—
Austria	11,440	—	—	—	—
Azores and Madeira	102,895	714	—	—	—
Bahamas	87,564	—	—	122	31,832
Barbados	2,367	—	—	—	923
Belgian Congo	50	—	—	—	—
Belgium and Luxembourg	11,173	—	—	—	—
Bermuda	383,228	643	—	4,257	220
Bolivia	1,293	91	20	—	—
Brazil	21,857	368	84	—	—
British Guiana	340	—	3,395 ¹	—	3,177
British Honduras	210	—	—	—	2,550
Burma	—	—	—	—	—
Ceylon	—	—	—	—	—
Chile	4,525	90	20	—	—
China	—	—	—	—	—
Columbia	5,394	3,770	148	—	—
Costa Rica	3,630	73	60	—	—
Cuba	155,227	3,337	—	—	—
Denmark	27,635	—	—	—	—
Dominican Republic	2,540	544	—	—	—
Ecuador	2,561	104	30	—	—
Egypt	10,844	225	—	—	—
El Salvador	33,929	280	150	—	—
Ethiopia	7,334	420	—	—	—
Fiji	300	—	—	—	—
Finland	124	171	—	—	—
France	253,220	4,200	—	90	—
French Africa	2,266	—	—	—	—
French East Indies	405	23	—	—	—
French Oceania	6,950	—	—	—	—
French West Indies	1,500	—	—	—	—
Germany, Federal Republic of	1,125,729	231	—	—	—
Gibraltar	72,714	—	—	—	—
Greece	27,959	550	—	—	—
Greenland	51,719	2,222	1,262	—	—
Guatemala	21,666	1,267	—	—	—
Haiti	7,083	86	—	—	—
Honduras	12,190	196	—	—	—
Hong Kong	139,581	260	—	—	—
Hungary	36	78	20	—	—
Iceland	166,356	1,132	—	—	—
India	732	264	—	—	—
Indonesia	1,144	893	—	—	—
Iran	3,780	145	—	—	—
Iraq	—	—	—	—	—
Ireland	23,014	—	—	—	—
Israel	1,538	42	—	—	—
Italian Africa	—	—	—	—	—
Italy	116,339	14	—	—	—

TABLE 15. Value of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1954

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Jamaica	57,161	16	—	—	1,950
Japan	2,766,577	49,460	48,600	—	78,073
Jordan	1,480	256	—	—	—
Korea	30,590	—	—	—	—
Lebanon	26,372	360	10	—	—
Leeward and Windward Islands	1,684	163	—	—	4,315
Liberia	6,457	—	—	—	—
Libya	33,072	117	—	—	—
Malaya and Singapore	2,230	—	—	—	—
Malta	17,331	120	—	—	—
Mexico	617,490	242	—	—	—
Morocco	76,217	10	—	—	—
Netherlands	19,186	71	—	—	—
Netherlands Antilles	45,064	313	—	—	—
New Zealand	1,240	—	—	—	—
Nicaragua	1,158	131	—	—	—
Norway	4,792	267	20	—	—
Pakistan	792	90	60	—	—
Panama	111,475	466	20	—	—
Paraguay	773	65	—	—	—
Peru	16,513	528	—	—	—
Philippines	34,972	861	—	—	13
Poland	480	—	—	—	—
Portugal	2,640	60	—	—	—
Puerto Rico	155,377	150	—	—	—
Spain	6,678	260	—	—	—
Surinam	932	—	—	—	841
Sweden	8,695	32	—	—	—
Switzerland	16,754	2,705	—	—	—
Syria	1,951	77	—	—	—
Taiwan	20,143	—	—	—	—
Thailand (Siam)	1,126	—	—	—	—
Trinidad and Tobago	59,735	1,910	—	—	88,545
Turkey	35,795	2,147	—	—	—
Union of South Africa	9,324	14	—	—	—
United Kingdom	674,235	37,099	130	—	—
United States	53,127,210 ²	37,635	3,543 ³	164 ⁴	2,884,482
United States Oceania	120,063	319	—	—	—
Uruguay	5,526	—	—	—	—
Venezuela	57,721	3,522	—	—	—
Yugoslavia	420	43	30	—	—
Total	61,168,942	161,942	58,160	4,633	3,096,937

1. Foreign produce re-exported.

2. Includes foreign produce re-exported of \$6,325.

3. Includes foreign produce re-exported of \$32.

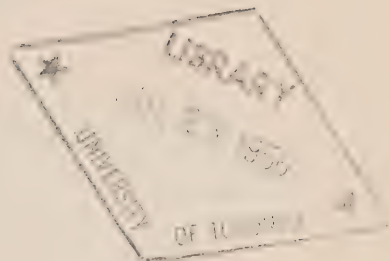
4. Includes foreign produce re-exported of \$125.

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CANADA



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1955)

1571/55

Published by Authority of

The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

Public Finance and Transportation Division

Public Finance Section

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1955)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports. Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are paid by the producers and distributors of alcoholic beverages.

A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers but these are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(a) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

(b) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

(c) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income

from "taxes" or "duties" not chargeable directly to the consumer, which are applied by some provinces, such as those levied against brewers and retailers.

(d) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(e) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed.

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that

item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Table 3. Sales of Alcoholic Beverages by Value.

This table shows by province, the value of alcoholic beverage sales. It includes the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to holders of licences to resell; the value of sales by wineries and breweries to holders of licences to resell; and the value of sales by wineries' and brewers' retail outlets. Thus it will be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

Table 4. Sales of Wine and Beer Through Wineries' and Brewers' Retail Outlets.

This table shows, in gallons and dollars, the amount of wine and beer sold by wineries and breweries directly and are not reflected in the operations of the liquor authority. In Newfoundland beer is sold by the brewers as well as by the liquor commission to authorized licence holders, who resell to consumers. In Quebec, beer is sold by breweries to licenced grocery stores who are authorized to resell to consumers in cities and towns, and licenced hotels or inns who resell to consumers in rural districts; only imported beer is sold by the Quebec Liquor Commission. In Ontario, wine and beer may be purchased through government liquor stores, but most sales of domestic wine and beer are made through wineries' and brewers' retail stores to the consumer. Wine and beer are also sold by wineries and breweries to holders of licences to resell. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

Table 5. Sales of Alcoholic Beverages by Volume.

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption, however, it includes the volume of sales to the holders of licences to resell rather than the actual amount sold by them.

Table 6. Government Liquor Authorities Stocks on Hand at End of Year.

Stocks on hand as at March 31, 1955 consist of the following: (a) stock for sale; (b) stock in bond. The former includes the value of stock in warehouse and stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse as at March 31, 1955. Item 1 of this table represents the laid down cost to the liquor authority including Government of Canada excise duties and taxes. Item 3, stock in bond, excludes Government of Canada excise duties and taxes.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction. The total shown as excise duty is after deduction of collections on liquor imported for blending purposes, which deductions are included with import duty.

Table 8. Production of Alcoholic Beverages.

In the case of spirits and beer, this table covers the years ended March 31, 1951 to 1955; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the twelve months ended December 31st, 1950 to 1954. Previous reports showed as "production" fermented wine bottled or sold in bulk. This is omitted from the table, as such is not wine actually produced in the year under review. These shipments of matured wine in 1954 amounted to 4,546,411 gallons.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouses, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof

gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in table 11. This item records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, item 11, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Warehousing Transactions in Dutiable Beer.

The volume of dutiable beer warehoused, as shown in this table, has no direct relationship to the excise duty collected on beer as shown in table 7. Table 7 shows the excise duty collected on all beer entered for domestic consumption. Beer is warehoused only if intended for export, when it is not subject to excise duty. However, if such beer is later taken out of warehouse for domestic consumption, the excise duty is then paid. Item 5, of table 10, therefore refers to beer which has been taken out of warehouse for domestic consumption only.

Item 6 of this table shows the volume of beer exported in bond.

Under an amendment to the Excise Act effective April 7, 1954, duty is now paid on all beer manufactured and if intended for export the amount of duty paid is refunded. As a result of the change in the regulations governing breweries, there are no longer warehousing transactions in dutiable beer.

Table 11. Imports and Exports of Alcoholic Beverages.

This table is a summary in value and volume of tables 12 to 15. Import and export figures contained herein cover the fiscal years ended March 31, 1951-55.

Table 12. Value of Imports of Alcoholic Beverages by Country.

The data contained herein shows the value of imports of alcoholic beverages for the fiscal year ended March 31, 1955 in detail by country.

Table 13. Volume of Imports of Alcoholic Beverages by Country.

This table embraces the same transactions as are reflected in table 12, in terms of gallons.

Table 14. Value of Exports of Alcoholic Beverages by Country.

Figures in this table represent the value of spirits, wines and beer manufactured in Canada for export as well as foreign produce that is re-exported for the fiscal year ended March 31, 1955 in detail by country.

Table 15. Volume of Exports of Alcoholic Beverages by Country.

This table projects table 14, in terms of gallons.

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

1955 OPERATIONS

Revenue

A decline in government revenue from the control and taxation of alcoholic beverages of nearly \$6 million was registered for the fiscal year ended March 31, 1955 from the previous year. For the period under review, total revenue amounted to \$338 million as opposed to \$344 million for the fiscal year ended March 31, 1954. The Government of Canada's revenue declined from \$184 million to \$177 million. This decrease was due in part to the

elimination of the excise duty on malt, which took effect on April 7, 1954. The excise duty previously imposed on "other than malt beer" now applies to all beer produced for domestic consumption. Revenues of provincial and territorial governments amounted to \$160.9 million for the fiscal year ended March 31, 1955 an increase of \$1.4 million over the previous fiscal year.

A breakdown by governments concerned is as follows:

Fiscal Years Ended March 31

Liquor revenue	1955	1954	1953	1952
	(\$'000's)			
Totals¹	337,897	343,645	342,859	309,731
Government of Canada	176,963	184,128	183,279	162,706
Provincial and Territorial Governments	160,934	159,517	159,580	147,025
Newfoundland	3,130	3,115	2,825	2,476
Prince Edward Island.....	1,203	1,183	1,219	1,035
Nova Scotia	9,914	9,816	9,531	8,562
New Brunswick	6,335	6,490	6,426	5,441
Quebec	35,869	35,710	35,239	32,357
Ontario	48,066	45,036 ²	47,691	44,960
Manitoba	8,311	8,720	8,557	8,224
Saskatchewan	10,416	11,408	11,060	9,640
Alberta	15,367	15,643	15,157	13,304
British Columbia.....	21,263	21,337	20,933	20,157
Sub-Total	159,874	158,508	158,638	146,156
Yukon.....	792	742	653	595
Northwest Territories.....	268	267	289	274

1. Exclusive of General Sales Tax on alcoholic beverages.
2. Revised.

Sales

A revision to the figure for beer sales in Ontario for the fiscal year ended March 31, 1954 from \$172 million to \$142 million has been made here: the figure as shown in the previous year's report has been reduced by \$30 million in order to present a comparable figure to that shown for the 1954-55 fiscal year. For previous years, the

value of beer sales reported by the Ontario Liquor Control Board included the value of containers. For the 1954-55 period sales reported by the Board exclude the container value.

The figures contained in this table do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on table 3.

Value of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1955	1954	1955	1954	1955	1954	1955	1954
(Thousands of dollars)								
Newfoundland		3,978		360		7,206		11,544
Prince Edward Island.....	1,922	1,900	156	149	925	922	3,003	2,971
Nova Scotia.....	13,087	12,951	2,103	1,864	11,593	12,037	26,783	26,852
New Brunswick.....	8,685	8,927	1,571	1,547	7,479	7,253	17,735	17,727
Quebec.....	60,919	59,520	9,509	8,700	86,190	88,277	156,618	156,497
Ontario.....	106,528	104,122	12,612	11,824	139,506	142,194 ²	258,646	258,140
Manitoba.....	14,112	14,320	1,605	1,598	17,333	20,909	33,050	36,827
Saskatchewan.....	13,691	14,616	1,931	1,751	20,025	22,752	35,647	39,119
Alberta.....	24,167	23,946	2,127	1,943	26,419	28,096	52,713	53,985
British Columbia.....	41,335	41,178	3,481	2,942	28,231	27,826	73,047	71,946
Yukon.....	1,110	1,017	59	41	833	802	2,052	1,860
Northwest Territories.....	406	411	31	28	298	294	735	733
Totals .....	..	286,886	..	32,747	..	358,568	..	678,201

1. For more detailed information see table 3.
2. Revised.

Volume of sales is a more realistic indicator of trends in consumption although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the

volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Volume of Sales of Alcoholic Beverages¹
Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1955	1954	1955	1954	1955	1954	1955	1954
(Thousands of gallons)								
Newfoundland .....	..	157	..	45	..	2,146	..	2,348
Prince Edward Island.....	..	..	..	..	..	..	..	..
Nova Scotia.....	455	453	328	275	4,351	4,622	5,134	5,350
New Brunswick.....	289	..	226	..	2,790	..	3,305	..
Quebec.....	2,460	2,412	1,578	1,480	58,456	62,034	62,494	65,926
Ontario.....	4,315	4,212	2,134	2,043	81,982	83,604	88,431	89,859
Manitoba.....	545	554	262	265	9,145	10,044	9,952	10,863
Saskatchewan	529	514	315	313	8,879	9,926	9,723	10,753
Alberta.....	842	833	338	312	13,527	14,309	14,707	15,454
British Columbia.....	1,564	1,548	489	428	14,405	14,168	16,458	16,144
Yukon.....	32	29	5	3	199	183	236	215
Northwest Territories.....	11	19	3	2	73	72	87	93

1. For more detailed information see Table 5.

Consumer Expenditure

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditure on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, (they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad). They are nevertheless the most reliable figures available and are therefore included herein.

Estimated Consumer Expenditures on Alcoholic Beverages¹

Calendar year	Millions of dollars
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833
1953	869
1954	867

1. Since these figures are partially estimates they are subject to revision, particularly for recent years.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

	Number of stores in operation	
	March 31, 1954	March 31, 1955
Newfoundland	6	..
Prince Edward Island....	7	7
Nova Scotia	47	47
New Brunswick	38	39
Quebec	125	127
Ontario	192	201
Manitoba	20	20
Saskatchewan	75	75
Alberta	62	64
British Columbia	97	100
Yukon	3	4
Northwest Territories....	2	2
	674	..

Imports and Exports

A slight decline was noted in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1955 from the previous fiscal year. The value of imported spirits decreased to \$15,555,000 from \$16,200,000 for the fiscal year ended March 31, 1954. The value of imported wines rose to \$3,888,000 for the fiscal period under review, an increase of \$444,000 over the previous year. A negligible increase in the value of imported beer was noted.

Exports of domestic spirits for the fiscal year year ended March 31, 1955 decreased to \$58,355,000, a decline of \$3,024,000 from the previous year; exports of domestic wine rose from \$4,508 to \$10,499 while exports of domestic beer increased from \$3,097,000 to \$3,254,000.

For a detailed breakdown see tables 11 to 15 of this report.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from sales ²	2, 104, 834	888, 152	9, 547, 746	6, 288, 563	22, 493, 418
2	Sales tax .....	..	272, 987	..	..	1, 553, 015
3	Licences and permits ³	1, 005, 898 ⁴	26, 072	279, 817	15, 022	11, 548, 703
4	Fines and confiscations ³	16, 555	15, 716	86, 222	15, 667	238, 922
5	Commission on general sales tax collections	3, 312	..	..	15, 956	34, 556
6	Total Revenue	3, 130, 599	1, 202, 927	9, 913, 785	6, 335, 208	35, 868, 614

1. See explanatory comment page 3.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 6,900; Prince Edward Island 1,500; Nova Scotia 37,967; New Brunswick 91,247; Quebec 267,676; Ontario 2,520,837; Manitoba 167,659; Saskatchewan 61,811; Alberta 54,893; British Columbia 158,747; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority	3, 130, 599	914, 224	9, 446, 741	6, 319, 541
	Add:				
	Revenue not included in earnings of Liquor Authority ¹ :				
2	Sales tax	—	272, 987	—	—
3	Licences and permits	—	—	89, 139	—
4	Fines and confiscations	—	15, 716	3, 913	15, 667
	Expenditure deducted before arriving at earnings of Liquor Authority³:				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	340, 762 ⁴	—
7	Maintenance of prisoners	—	—	33, 230	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 6)	3, 130, 599	1, 202, 927	9, 913, 785	6, 335, 208

1. Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

2. Of the total fines collected, \$119,005 was paid by the Attorney General's Department to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol .....	..	..	4, 484	..
2	Brandy .....	..	..	220, 102	..
3	Gin .....	..	..	1, 480, 652	..
4	Liqueurs .....	..	..	85, 468	..
5	Rum .....	..	..	8, 782, 567	..
6	Whisky .....	..	..	2, 513, 275	..
7	Other .....	..	..	—	..
8	Total spirits .....	..	1, 922, 081	13, 086, 548	8, 685, 226
	Wines:				
9	Port .....	..	..	..	..
10	Sherry .....	..	..	..	..
11	Other .....	..	..	..	..
12	Total wines .....	..	156, 043	2, 103, 162	1, 570, 817
13	Beer .....	..	924, 734	11, 593, 046	7, 479, 043
14	Total sales .....	..	3, 002, 858²	26, 782, 756³	17, 735, 086

1. For explanation of the basis on which these data are reported, see explanatory comment page 4.

2. Includes Health tax of 10% on retail selling price amounting to \$272,987. See table 1, item 2.

3. Before deducting discounts and rebates \$91,531.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
33,443,665	6,116,934	10,236,351	14,317,037	20,968,699	126,405,399	701,860	263,406	127,370,665	1
4,510,304	2,113,449	53,126	858,708	213,467	1,826,002	75,950	...	1,901,952	2
111,755	80,800	81,363	191,156	...	30,624,566	7,300	4,367	30,636,233	3
...	...	45,084	...	80,471	838,156	7,319	608	846,083	4
...	...	...	...	...	179,379	...	...	179,379	5
8,065,724	8,311,183	10,415,924	15,366,901	21,262,637	159,873,502	792,429	268,381	160,934,312	6

3. Before deducting any payments to municipalities out of liquor control authority revenue.

4. Includes \$931,884 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1955

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
33,134,384	46,459,021	7,817,743	10,330,963	15,028,976	21,075,845	702,179	268,381	1
1,553,015	768,205	—	—	—	—	75,950	—	2
193,800	—	80,800	78,395	146,769	27,062	7,150	—	3
—	—	—	—	191,156 ²	—	7,150	—	4
987,415	—	400,000	—	—	—	—	—	5
—	—	12,640	6,566	—	77,736	—	—	6
—	838,498	—	—	—	81,994	—	—	7
—	—	—	—	—	—	—	—	8
5,868,614	48,065,724	8,311,183	10,415,924	15,366,901	21,262,637	792,429	268,381	9

3. See comment on page 4.

4. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1955

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
8,965,539	637,990	2,072	..	6,045	5,963	201	..	..	1
3,125,922	3,835,103	621,075	..	764,964	950,727	15,222	..	..	2
3,125,909	10,214,018	741,246	..	2,148,832	4,274,518	155,995	..	..	3
3,957,928	2,858,678	297,667	..	533,237	601,831	24,751	..	..	4
3,986,860	10,869,466	847,322	..	4,223,090	6,695,914	232,402	..	..	5
3,580,905	77,866,147	11,232,807	..	16,321,235	28,284,616	673,008	..	..	6
175,715	246,423	369,613	..	169,766	521,611	8,061	..	..	7
9,918,778	106,527,825	14,111,802	13,690,674	24,167,169	41,335,180	1,109,640	406,202	..	8
3,723,209	5,062,123	..	..	41,742	119,339	11,013	..	..	9
3,159,500	5,939,323	..	..	1,468,296	258,923	6,518	..	..	10
3,625,875	1,610,847	..	..	616,900	3,103,153	41,279	..	..	11
3,508,584	12,612,293	1,604,909	1,930,609	2,126,938	3,481,415	58,810	31,549	..	12
3,190,237	139,506,133	17,333,481 ⁵	20,025,243	26,418,634	28,230,887	883,465	297,673	..	13
3,617,599 ⁴	258,646,251	33,050,192	35,646,526	52,712,741	73,047,482	2,051,915	735,424	..	14

1. Includes tax on liquor sales, table 1, item 2, which was not identifiable by type of beverage.

5. Excludes value of sales by breweries direct to permittees.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries and Brewers' Retail Outlets¹

Fiscal Year Ended-March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines ..... \$	...	...	...	...	...
2	gals.	...	...	...	...	...
3	Beer ..... \$	..	...	...	...	86, 141, 143
4	gals.	..	...	...	...	58, 443, 828

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	Spirits:					
1	Alcohol .....	..	..	122	13	201, 207
2	Brandy .....	..	..	6, 699	8, 591	221, 602
3	Gin .....	..	..	53, 901	40, 438	683, 410
4	Liqueurs .....	..	..	2, 840	2, 387	70, 557
5	Rum .....	..	..	313, 784	130, 984	147, 601
6	Whisky .....	..	..	77, 892	106, 651	1, 127, 579
7	Other .....	..	..	—	7	8, 175
8	Total spirits .....	..	..	455, 238	289, 071	2, 460, 131
	Wines:					
9	Port .....	..	..	159, 555	..	330, 952
10	Sherry .....	..	..	142, 630	..	735, 374
11	Other .....	..	..	25, 547	..	511, 633
12	Total wines .....	..	..	327, 732	226, 197	1, 577, 959
13	Beer .....	..	..	4, 350, 639	2, 790, 138	58, 455, 504
14	Total sales .....	..	..	5, 133, 609	3, 305, 406	62, 493, 594

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year

As at March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹ ..... \$	..	231, 700	2, 168, 659	1, 788, 462	8, 422, 918
2	Stock for sale gals.	..	..	325, 586	..	..
3	Stock in bond ² \$	211, 739	... ³	260, 084	286, 602	2, 867, 345
4	Stock in bond gals.	..	...	73, 965	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

2. Excludes Government of Canada excise duties and taxes.

3. Prince Edward Island has no bonded warehouse.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
5,210,227	5,210,227	1
993,369	993,369	2
135,290,407	3
80,005,914	4

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	
35,432	63	..	84	156	4	..	1
141,209	22,760	..	25,554	31,105	377	..	2
454,962	32,801	..	83,810	180,455	5,221	..	3
107,276	12,370	..	18,541	21,017	768	..	4
428,761	34,301	..	146,229	237,083	5,540	..	5
3,137,761	424,894	..	560,362	1,069,167	20,293	..	6
10,006	18,024	..	7,021	24,634	261	..	7
4,315,407	545,213	529,090	841,601	1,563,617	32,464	11,067	8
949,523	..	..	2,514	7,696	839	..	9
1,055,347	..	..	268,901	15,084	482	..	10
128,857	..	..	66,585	466,455	3,507	..	11
2,133,727	262,493	314,831	338,000	489,235	4,828	2,809	12
81,982,289	9,145,297	8,879,109	13,526,553	14,405,062	198,502	72,672	13
88,431,423	9,953,003	9,723,030	14,706,154	16,457,914	235,794	86,548	14

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year

As at March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
13,924,576	1,551,852	2,855,231	3,192,252	5,404,013	224,951	425,678	..	1
..	165,760	..	..	564,885	24,420	28,959	..	2
1,482,948	428,283	153,026	1,011,270	749,954	30,720	...	7,481,971	3
..	67,155	..	..	134,226	2,240	...	..	4

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Excludes Government of Canada excise duties and taxes.
3. Prince Edward Island has no bonded warehouse.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages ¹

Fiscal Years Ended March 31, 1951 to 1955

No.	Nature of levy	1951	1952	1953	1954	1955
		\$	\$	\$	\$	\$
On spirits:						
1	Excise duty ²	60, 126, 300	42, 066, 718	41, 058, 349	49, 503, 239	56, 281, 510
2	Validation fees	1, 108, 252	1, 223, 932	746, 877	7, 500	8, 000
3	Licences	8, 000	7, 375	7, 750	47, 745, 138	43, 288, 528
4	Import duty	30, 975, 045	38, 798, 542	52, 373, 987		
5	Total on spirits	92, 217, 597	82, 096, 567	94, 186, 963	97, 255, 877	99, 578, 038
On wines:						
6	Excise taxes	2, 224, 885	2, 167, 267	2, 215, 540	2, 230, 673	2, 354, 267
7	Import duty	696, 436	771, 733	879, 901	985, 360	1, 081, 586
8	Total on wines	2, 921, 321	2, 939, 000	3, 095, 441	3, 216, 033	3, 435, 853
On malt and malt products:						
Excise duty on:						
9	Beer	2, 745, 851 ⁴	3, 812, 065 ⁴	5, 294, 283 ⁴	4, 799, 823 ⁴	72, 676, 282
10	Malt	65, 409, 427	73, 748, 003	80, 584, 283	78, 733, 288	1, 151, 032
Licences:						
11	Beer	3, 650	3, 500	3, 600	3, 350	3, 450
12	Import duty on beer	75, 547	106, 916	114, 629	119, 875	118, 088
13	Total on malt and malt products	68, 234, 475	77, 670, 484	85, 996, 795	83, 656, 336	73, 948, 851
14	Grand total	163, 373, 393	162, 706, 051	183, 279, 199	184, 128, 246	176, 962, 742

1. This table excludes revenue from the 10% sales tax. For explanation see introduction.

2. Collections on liquor imported for blending purposes are included with import duty.

3. Abolished.

4. Other than malt beer.

5. Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.

TABLE 8. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1951 to 1955

No.	Type	1951	1952	1953	1954	1955
1	Spirits pf. gals.	23, 551, 259	24, 742, 386	22, 517, 166	24, 710, 625	27, 330, 433
2	Wines ¹ gals.	5, 884, 844	4, 677, 055	4, 936, 052	4, 135, 190	5, 055, 164
3	Beer gals.	179, 625, 127	190, 594, 270	211, 184, 539	212, 761, 546	211, 748, 879

1. See explanatory comment on this table, page 5.

TABLE 9. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955
Proof gallons						
1	In warehouse at beginning of year including transits	78, 185, 077	82, 257, 261	88, 584, 363	92, 654, 514	95, 987, 898
2	Add					
3	Warehoused during year—ex distillery	30, 793, 886	31, 018, 560	29, 833, 039	31, 347, 070	32, 692, 838
4	Otherwise warehoused	39, 418	9, 202	12, 321	16, 438	10, 685
5	Total additions	30, 833, 304	31, 027, 762	29, 845, 360	31, 363, 508	32, 703, 523
Deduct:						
Entered for consumption:						
6	Matured	5, 468, 908	4, 552, 336	5, 252, 361	5, 610, 467	5, 852, 574
7	Unmatured	672, 961	600, 655	507, 994	518, 636	657, 937
8	Exported in bond	5, 766, 470	6, 125, 656	6, 835, 338	7, 208, 200	6, 734, 181
9	Otherwise accounted for ¹	7, 650, 291	7, 872, 667	7, 373, 639	9, 168, 419	7, 348, 307
10	Taken for redistillation	7, 202, 490	5, 549, 346	5, 805, 877	5, 524, 402	4, 586, 751
11	Total deductions	26, 761, 120	24, 700, 660	25, 775, 209	28, 030, 124	25, 179, 754
12	In warehouse at end of year including transits	82, 257, 261	88, 584, 363	92, 654, 514	95, 987, 898	103, 511, 671

1. See explanatory comment on this table, page 5.

TABLE 10. Warehousing Transactions in Dutiable Beer

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955 ¹
				Gallons		
1	In warehouse at beginning of year	260,002	755	3,242	22,008	15,628
	Add:					
2	Warehoused	1,277,694	23,426	274,118	159,724	—
3	Imported	—	—	—	—	—
4	Total additions	1,277,694	23,426	274,118	159,724	—
	Deduct:					
5	Entered for consumption	1,513,990	20,184	191,378	160,627	15,628
6	Exported in bond	19,591	—	63,751	4,743	—
7	Ships' stores	2,785	180	—	734	—
8	Written off	575	575	223	—	—
9	Total deductions	1,536,941	20,939	255,352	166,104	15,628
10	In warehouse at end of year	755	3,242	22,008	15,628	—

1. See explanatory comment on this table, page 5.

TABLE 11. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955
	Spirits:					
1	Imports	\$ 15,451,909	14,927,983	17,238,210	16,199,944	15,555,464
2	Exports of domestic stock	\$ 46,750,362	53,725,016	56,373,080	61,378,734	58,355,152
3	Exports of imported stock	\$ 6,227	149,255	10,286	10,310	5,035
	Wines:					
4	Imports	\$ 2,308,787	2,532,599	3,031,719	3,444,217	3,888,042
5	Exports of domestic stock	\$ 6,855	3,754	4,860	4,508	10,499
6	Exports of imported stock	\$ 138	420	30	125	171
	Beer:					
7	Imports	\$ 180,246	241,834	258,758	274,505	276,381
8	Exports of domestic stock	\$ 1,849,963	2,248,474	2,146,362	3,096,937	3,254,411
9	Exports of imported stock	\$ —	—	—	—	—
	Spirits:					
10	Imports	pf. gals. 2,561,696	3,075,018	4,138,553	3,780,866	3,440,039
11	Exports of domestic stock	pf. gals. 5,432,233	6,086,323	6,589,045	7,103,303	6,707,577
12	Exports of imported stock	pf. gals. 552	13,169	859	482	459
	Wines:					
13	Imports	gals. 851,591	952,080	1,110,267	1,234,904	1,331,334
14	Exports of domestic stock	gals. 5,053	2,082	2,718	2,694	4,496
15	Exports of imported stock	gals. 24	66	8	26	8
	Beer:					
16	Imports	gals. 147,678	192,058	205,900	215,989	217,482
17	Exports of domestic stock	gals. 1,738,377	2,033,617	1,741,787	2,304,795	2,340,779
18	Exports of imported stock	gals. —	—	—	—	—

TABLE 12. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Argentina	—	—	—	—	81,917	—	—	—
Australia	193,610	—	8,515	13,017	127	3,353	536,209	—
Azores and Madeira	—	—	—	—	—	—	8,527	—
Barbados	—	—	—	257,170	—	—	—	—
Belgium	—	—	—	—	—	9,818	68	—
British Guiana	—	—	—	413,226	—	—	145	—
Chile	—	—	584	—	—	—	—	—
China	—	—	—	108,347	—	—	—	—
Cuba	—	—	68,017	—	—	—	—	1,144
Denmark	—	—	363,327	5,981	—	383,967	946,714	—
France	1,211,354	—	—	—	—	—	49,892	—
French Africa	—	—	—	—	—	4,100	68,361	3,112
Germany, Fed. Rep. of	—	—	—	—	—	—	20,905	—
Greece	8,856	—	2,815	—	—	—	2,269	—
Hong Kong	—	—	—	—	—	—	1,446	—
Hungary	—	—	—	1,377	552	—	15,770	251
Ireland	3,604	—	—	—	—	—	3,919	—
Israel	3,545	—	1,801	—	—	9,374	423,339	—
Italy	—	—	1,060	368,481	31	—	—	—
Jamaica	—	—	—	461	—	—	116	4,344
Japan	—	—	—	—	—	—	—	—
Leeward and Windward Islands	—	—	—	—	—	—	15,629	—
Malta	13,352	—	—	—	—	1,800	—	1,622
Netherlands	—	24,247	173,370	—	—	—	—	—
Norway	—	—	4,782	—	—	—	—	—
Portugal	74,216	—	—	—	—	2,292	317,261	72
Puerto Rico	—	—	8,218	300,182	—	—	1,108	—
Rhodesia & Nyasaland	—	—	—	—	—	—	250,515	—
Spain	15,640	—	—	—	—	—	—	—
Sweden	—	—	1,711	—	—	—	—	—
Switzerland	—	—	1,181	—	—	—	11,052	—
Trinidad and Tobago	—	—	18,066	277,981	—	—	—	—
Union of South Africa	234,169	—	1,265	—	—	—	286,132	—
United Kingdom	13,449	480,956	235,406	1,543,509	6,980,056	1,235	443,728	265,836
United States	82,401	114	908	7,364	1,936,830	867	67,821	—
Yugoslavia	6,825	—	1,491	—	—	—	310	—
Total	1,861,021	505,317	892,517	3,297,096	8,999,313	416,806	3,471,236	276,381

TABLE 13. Volume of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.	Gals.
Argentina	—	—	—	—	39,597	—	—	—
Australia	61,879	—	941	6,405	28	1,009	261,635	—
Azores and Madeira	—	—	—	—	—	—	2,248	—
Barbados	—	—	—	76,736	—	—	—	—
Belgium	—	—	—	—	—	744	18	—
British Guiana	—	—	—	291,249	—	—	60	—
Chile	—	—	24	—	—	—	—	—
China	—	—	—	9,983	—	—	—	—
Cuba	—	—	3,980	—	—	—	—	1,600
Denmark	—	—	31,556	718	—	31,651	268,807	—
France	142,441	—	—	—	—	—	36,479	—
French Africa	—	—	—	—	—	746	14,679	2,237
Germany, Fed. Rep. of	—	—	—	—	—	—	18,453	—
Greece	980	—	135	—	—	—	412	—
Hong Kong	—	—	—	—	—	—	390	—
Hungary	—	—	—	1,341	66	—	3,090	200
Ireland	—	—	—	—	—	—	930	—
Israel	229	—	180	—	—	2,003	137,261	—
Italy	525	—	140	136,518	3	—	—	—
Jamaica	—	—	—	—	—	—	38	1,562
Japan	—	—	—	140	—	—	—	—
Leeward and Windward Islands	—	—	—	—	—	—	10,603	—
Malta	2,842	—	—	—	—	148	—	2,000
Netherlands	—	6,670	17,048	—	—	—	—	—
Norway	—	—	955	—	—	—	—	—
Portugal	17,290	—	1,589	40,508	—	227	173,191	10
Puerto Rico	—	—	—	—	—	—	708	—
Rhodesia & Nyasaland	—	—	—	—	—	—	75,477	—
Spain	2,534	—	—	—	—	—	—	—
Sweden	—	—	417	—	—	—	2,693	—
Switzerland	—	—	68	—	—	—	—	—
Trinidad and Tobago	—	—	1,133	62,086	—	—	173,730	—
Union of South Africa	81,278	—	136	—	—	—	91,080	209,873
United Kingdom	1,530	91,011	20,512	472,587	870,222	110	22,486	—
United States	10,336	3	82	3,130	928,996	114	114	—
Yugoslavia	1,059	—	223	—	—	—	—	—
Total	322,923	97,684	79,119	1,101,401	1,838,912	36,752	1,294,582	217,482

TABLE 14. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska	109	20	—	—	—
American Virgin Islands	83,666	—	34	—	—
Argentina	969	—	—	—	—
Australia	3,729	—	220 ¹	—	—
Austria	2,850	—	—	—	—
Azores and Madeira	195,321	938	—	—	—
Bahamas	106,582	58	—	106	22,965
Barbados	5,010	—	—	—	1,017
Belgian Congo	330	63	15	—	397
Belgium and Luxembourg	6,760	—	—	—	—
Bermuda	434,578	1,938	—	4,813	—
Bolivia	678	—	—	—	—
Brazil	13,269	225	—	—	—
British Guiana	623	—	—	—	3,862
British Honduras	841	—	—	—	1,662
Chile	3,503	334	—	—	—
Colombia	3,595	1,666	—	—	—
Costa Rica	1,343	90	—	—	—
Cuba	165,074 ²	3,209	—	—	—
Denmark	50,797	188	—	—	—
Dominican Republic	2,686	323	—	250	—
Ecuador	3,642	242	30	—	—
Egypt	8,786	66	—	—	—
El Salvador	8,312	239	50	—	—
Ethiopia	8,660	171	—	—	—
Finland	—	5,996	—	—	—
Formosa	24,027	—	—	—	—
France	174,720	25	—	151	2,150
French Africa	2,606	13	60	—	—
French East Indies	1,174	196	—	—	—
French Oceania	13,650	—	—	—	—
French West Indies	2,100	—	—	—	—
Germany, Fed. Rep. of	831,835	1,349	230	—	—
Gibraltar	59,978	—	—	—	—
Greece	19,808	65	—	—	—
Greenland	84,827	5,903	3,975	—	3,300
Guatemala	16,018	2,158	—	—	—
Haiti	6,458	125	—	—	—
Hawaii	4,280	—	—	—	—
Honduras	13,025	519	90	—	—
Hong Kong	79,214	—	520	—	—
Iceland	173,029	—	—	—	—
India	394	114	11	—	—
Indonesia	5,458	462	—	—	—
Iran	9,014	273	—	—	—
Iraq	120	—	—	—	—
Ireland	12,892	—	—	—	—
Israel	1,358	—	100	—	—
Italy	101,443	20	—	—	—
Jamaica	28,313	—	—	125	1,890

TABLE 14. Value of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Japan	2,261,635 ³	22,749	56,442	—	—
Jordan	315	—	—	—	—
Lebanon	17,205	13	—	—	—
Leeward and Windard Islands	933	—	—	—	3,084
Liberia	3,540	—	—	—	—
Libya	9,942	74	—	—	—
Malaya and Singapore	4,316	—	—	—	—
Malta	28,712	—	—	—	—
Mexico	241,121	780	—	—	—
Morocco	128,638	—	—	—	—
Netherlands	39,114	95	—	—	7,627
Netherlands Antilles	35,665	—	—	—	—
New Zealand	564	—	—	—	—
Nicaragua	3,161	91	—	—	—
Norway	5,326	164	110	—	—
Pakistan	536	47	50	—	—
Panama	102,948	571	10	—	—
Paraguay	1,448	163	—	—	—
Peru	7,310	136	66	—	—
Philippines	48,158	365	293	—	—
Portugal	3,346	—	—	—	—
Puerto Rico	165,416	—	—	—	5,300
Rhodesia and Nyasaland	93	30	—	—	—
Surinam	604	—	—	—	—
Sweden	16,137	—	—	—	—
Switzerland	17,624	2,663	—	—	—
Syria	1,428	—	—	—	—
Thailand (Siam)	1,079	147	104	—	—
Trinidad and Tobago	44,279	1,477	337 ¹	—	104,819
Turkey	26,429	280	—	—	—
Union of South Africa	3,152	—	—	—	—
United Kingdom	463,095	28,783	—	—	—
United States	51,509,880 ⁴	41,514	6,514 ⁵	5,225 ⁶	3,096,338
United States Oceania	131,490	2,215	—	—	—
Uruguay	5,768	—	—	—	—
Venezuela	50,547	2,680	—	—	—
Yugoslavia	236	52	—	—	—
Total	58,158,654	132,077	69,456	10,670	3,254,411

1. Foreign produce re-exported.

2. Includes foreign produce re-exported of \$255.

3. Includes foreign produce re-exported of \$83.

4. Includes foreign produce re-exported of \$3,836.

5. Includes foreign produce re-exported of \$104.

6. Includes foreign produce re-exported of \$171.

TABLE 15. Volume of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Alaska	11	5	—	—	—
American Virgin Islands	10,823	—	4	—	—
Argentina	113	—	—	—	—
Australia	432	—	123 ¹	—	—
Austria	377	—	—	—	—
Azores and Madeira	26,274	282	—	—	—
Bahamas	14,136	14	—	16	20,477
Barbados	711	—	—	—	825
Belgian Congo	46	15	2	—	270
Belgium and Luxembourg	1,055	—	—	—	—
Bermuda	56,104	412	—	3,045	—
Bolivia	85	—	—	—	—
Brazil	1,916	49	—	—	—
British Guiana	90	—	—	—	2,660
British Honduras	121	—	—	—	1,575
Chile	445	78	—	—	—
Columbia	458	345	—	—	—
Costa Rica	175	20	—	—	—
Cuba	19,516 ²	691	—	—	—
Denmark	6,964	37	—	—	—
Dominican Republic	343	70	—	97	—
Ecuador	431	55	3	—	—
Egypt	1,112	16	—	—	—
El Salvador	1,061	53	5	—	—
Ethiopia	965	33	—	—	—
Finland	—	1,247	—	—	—
Formosa	2,949	—	—	—	—
France	21,843	7	—	175	1,800
French Africa	335	3	6	—	—
French East Indies	135	45	—	—	—
French Oceania	1,809	—	—	—	—
French West Indies	263	—	—	—	—
Germany, Fed. Rep. of	105,944	296	26	—	—
Gibraltar	7,980	—	—	—	—
Greece	2,531	15	—	—	—
Greenland	11,129	1,314	557	—	2,700
Guatemala	1,964	511	—	—	—
Haiti	943	25	—	—	—
Hawaii	462	—	—	—	—
Honduras	1,549	110	9	—	—
Hong Kong	10,679	—	114	—	—
Iceland	22,718	—	—	—	—
India	48	25	1	—	—
Indonesia	774	95	—	—	—
Iran	1,082	62	—	—	—
Iraq	15	—	—	—	—
Ireland	2,255	—	—	—	—
Israel	173	—	11	—	—
Italy	14,734	5	—	—	—
Jamaica	9,706	—	—	56	1,620

TABLE 15. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Japan	304,886 ³	6,837	9,029	—	—
Jordan	45	—	—	—	—
Lebanon	2,370	3	—	—	—
Leeward and Windward Islands	131	—	—	—	2,319
Liberia	444	—	—	—	—
Libya	1,248	17	—	—	—
Malaya and Singapore	622	—	—	—	—
Malta	3,593	—	—	—	—
Mexico	36,481	212	—	—	—
Morocco	16,330	—	—	—	—
Netherlands	5,685	21	—	—	6,748
Netherlands Antilles	4,663	—	—	—	—
New Zealand	78	—	—	—	—
Nicaragua	406	21	—	—	—
Norway	677	33	11	—	—
Pakistan	66	11	5	—	—
Panama	13,321	135	1	—	—
Paraguay	166	34	—	—	—
Peru	876	26	6	—	—
Philippines	5,631	68	45	—	—
Portugal	526	—	—	—	—
Puerto Rico	21,944	—	—	—	3,500
Rhodesia and Nyasaland	11	6	—	—	—
Surinam	79	—	—	—	—
Sweden	2,101	—	—	—	—
Switzerland	2,785	742	—	—	—
Syria	184	—	—	—	—
Thailand (Siam)	142	38	21	—	—
Trinidad and Tobago	5,393	351	110 ¹	—	91,095
Turkey	3,491	52	—	—	—
Union of South Africa	438	—	—	—	—
United Kingdom	82,794	9,768	—	—	—
United States	5,753,338 ⁴	11,110	979 ⁵	1,113 ⁶	2,205,090
United States Oceania	16,462	528	—	—	—
Uruguay	822	—	—	—	—
Venezuela	6,485	672	—	—	—
Yugoslavia	27	12	—	—	—
Total	6,660,331	36,632	11,073	4,502	2,340,779

1. Foreign produce re-exported.
2. Includes foreign produce re-exported of 21 gallons.
3. Includes foreign produce re-exported of 5 gallons.
4. Includes foreign produce re-exported of 191 gallons.
5. Includes foreign produce re-exported of 4 gallons.
6. Includes foreign produce re-exported of 6 gallons.

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1956)



Published by Authority of
The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Public Finance Section

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1956)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distri-

butors of alcoholic beverages. A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from "taxes" or "duties" not chargeable directly

to the consumer, which are applied by some provinces, such as those levied against brewers and retailers.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed.

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of

these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Table 3. Sales of Alcoholic Beverages by Value.

This table shows, by province, the value of alcoholic beverage sales. It includes the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to holders of licences to resell; the value of sales by wineries and breweries to holders of licences to resell; and the value of sales by wineries' and brewers' retail outlets. Thus it will be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

Table 4. Sales of Wine and Beer Through Wineries' and Brewers' Retail Outlets.

This table shows, in gallons and dollars, the amount of wine and beer sold by wineries and breweries directly and are not reflected in the operations of the liquor authority. In Newfoundland beer is sold by the brewers as well as by the liquor commission to authorized licence holders, who resell to consumers. In Quebec, beer is sold by breweries to licenced grocery stores who are authorized to resell to consumers in cities and towns, and licenced hotels or inns who resell to consumers in rural districts; only imported beer is sold by the Quebec Liquor Commission. In Ontario, wine and beer may be purchased through government liquor stores, but most sales of domestic wine and beer are made through wineries' and brewers' retail stores to the consumer. Wine and beer are also sold by wineries and breweries to holders of licences to resell. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

Table 5. Sales of Alcoholic Beverages by Volume.

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption, however, it includes the volume of sales to the holders of licences to resell rather than the actual amount sold by them.

Table 6. Government Liquor Authorities Stocks on Hand at End of Year.

Stocks on hand as at March 31, 1956 consist of the following: (a) stock for sale; (b) stock in bond. The former includes the value of stock in warehouse and stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse as at March 31, 1956. Item 1 of this table represents the laid down cost to the liquor authority including Government of Canada excise duties and taxes. Item 3, stock in bond, excludes Government of Canada excise duties and taxes.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction. The total shown as excise duty is after deduction of collections on liquor imported for blending purposes, which deductions are included with import duty.

Table 8. Production of Alcoholic Beverages.

In the case of spirits and beer, this table covers the years ended March 31, 1952 to 1956; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the twelve months ended December 31st, 1951 to 1955.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouses, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for

consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in table 11. This item records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, item 11, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Imports and Exports of Alcoholic Beverages.

This table is a summary in value and volume of tables 12 to 15. Import and export figures contained herein cover the fiscal years ended March 31, 1952-56.

Table 11. Value of Imports of Alcoholic Beverages by Country.

The data contained herein shows the value of imports of alcoholic beverages for the fiscal year ended March 31, 1956 in detail by country.

Table 12. Volume of Imports of Alcoholic Beverages by Country.

This table embraces the same transactions as are reflected in table 12, in terms of gallons.

Table 13. Value of Exports of Alcoholic Beverages by Country.

Figures in this table represent the value of spirits, wines and beer manufactured in Canada for export as well as foreign produce that is re-exported for the fiscal year ended March 31, 1956 in detail by country.

Table 14. Volume of Exports of Alcoholic Beverages by Country.

This table projects table 13, in terms of gallons.

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

1956 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1956, amounted to \$364 million, an increase of \$26 million over the previous fiscal year. This increase is largely accounted for by increased volume of sales.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1946 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages

Fiscal Years Ended March 31¹

Government	1956	1955	1954	1953	1952	1946
	(\$'000's)					
Provincial and Territorial Governments:						
Newfoundland	3,248	3,130	3,115	2,825	2,476	...
Prince Edward Island	1,200	1,203	1,183	1,219	1,035	2
Nova Scotia	10,588	9,914	9,816	9,531	8,562	7,429 ³
New Brunswick	7,072	6,335	6,490	6,426	5,441	4,247 ⁴
Quebec	39,539	35,869	35,710	35,289	32,357	23,096
Ontario	53,695	48,066	45,036 ⁵	47,691	44,960	30,373
Manitoba	8,835	8,311	8,720	8,557	8,224	6,101
Saskatchewan	10,259	10,416	11,408	11,060	9,640	6,605
Alberta	16,260	15,367	15,643	15,157	13,304	8,249
British Columbia	22,819	21,263	21,387	20,883	20,157	11,194
Sub-Totals	173,515	159,874	158,508	158,638	146,156	97,294
Yukon	861	792	742	653	595	351
Northwest Territories	388	268	267	289	274	128
Totals Provincial and Territorial Governments	174,764	160,934	159,517	159,580	147,025	97,773
Government of Canada	189,070	176,963	184,128	183,279	162,706	121,235
Totals All Governments ⁶	363,834	337,897	343,645	342,859	309,731	219,008

1. See footnotes 3 and 4.

2. Sale of alcoholic beverages prohibited except for medicinal purposes.

3. Fiscal year ended November 30, 1945.

4. Fiscal year ended October 31, 1945.

5. Revised.

6. Exclusive of General Sales Taxes on alcoholic beverages.

Sales

The figures contained in the first table on the next page do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consumption

although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1956	1955	1956	1955	1956	1955	1956	1955
	(Thousands of dollars)							
Newfoundland	4,345	4,029	373	364	8,485	7,825	13,203	12,218
Prince Edward Island	1,956	1,922	158	156	917	925	3,031	3,003
Nova Scotia	13,699	13,087	2,343	2,103	11,893	11,593	27,935	26,783
New Brunswick	9,396	8,685	1,711	1,571	8,602	7,479	19,709	17,735
Quebec	67,058	60,919	10,377	9,509	94,086	86,190	171,521	156,618
Ontario	115,447	106,528	13,318	12,612	149,920	139,506	278,685	258,646
Manitoba	14,423	14,112	1,607	1,605	21,383	17,333	37,413	33,050
Saskatchewan	13,443	13,691	1,913	1,931	19,617	20,025	34,973	35,647
Alberta	25,780	24,167	2,255	2,127	26,735	26,419	54,770	52,713
British Columbia	44,668	41,335	3,653	3,481	31,076	28,231	79,397	73,047
Yukon	1,060	1,110	72	59	858	833	1,990	2,052
Northwest Territories	558	406	43	31	349	298	950	735
Totals	311,833	289,990	37,734	35,549	373,921	346,708	723,577	672,247

1. For more detailed information see Table 3.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1956	1955	1956	1955	1956	1955	1956	1955
	(Thousands of Gallons)							
Newfoundland	170	169	48	46	2,515	2,328	2,733	2,543
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	477	455	356	328	4,300	4,351	5,133	5,134
New Brunswick	310	289	246	226	3,176	2,790	3,732	3,305
Quebec	2,708	2,460	1,674	1,578	63,419	58,456	67,801	62,494
Ontario	4,675	4,315	2,195	2,134	87,504	91,982	94,374	88,431
Manitoba	562	545	260	262	10,281	9,145	11,103	9,952
Saskatchewan	508	529	308	315	8,727	8,879	9,543	9,723
Alberta	899	842	360	338	13,778	13,527	15,037	14,707
British Columbia	1,697	1,564	514	489	15,664	14,405	17,875	16,458
Yukon	31	32	7	5	192	199	230	236
Northwest Territories	15	11	4	3	85	73	104	87

1. For more detailed information see Table 5.

Consumer Expenditure

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditure on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, (they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad). They are nevertheless the most reliable figures available and are therefore included herein.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

Number of stores in operation		
	March 31, 1956	March 31, 1955
Newfoundland	9	6
Prince Edward Island...	7	7
Nova Scotia	47	47
New Brunswick	39	39
Quebec	129	127
Ontario	208	201
Manitoba	21	20
Saskatchewan	76	75
Alberta	68	64
British Columbia	103	100
Yukon	4	4
Northwest Territories....	4	2

Estimated Consumer Expenditures on Alcoholic Beverages¹

Calendar year	Millions of dollars
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833
1953	869
1954	890 ²
1955	925

1. Since these figures are partially estimates they are subject to revision, particularly for recent years.
2. Revised.

Imports and Exports

A small increase was noted in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1956 over the previous fiscal year. The value of imported spirits decreased to \$15,459,852 from \$15,555,464; but the value of imported wines rose from \$3,888,042 to \$4,245,573, and of imported beer from \$276,381 to \$308,577.

Exports of domestic spirits for the fiscal year ended March 31, 1956 increased to \$62,303,777 from \$58,355,152 in the previous year, an increase of \$3,948,625. Exports of domestic wine decreased from \$10,499 to \$5,196, but exports of domestic beer increased from \$3,254,411 to \$3,673,649.

For a detailed breakdown see Tables 10 to 14 of this report.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1956

No.	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	\$	\$	\$	\$	\$
1 Net income from sales ²	1,979,476	880,369	10,247,881	7,017,419	25,047,090
2 Sales tax .....	...	275,550	...	...	1,723,043
3 Licences and permits ⁴	1,244,848 ⁵	29,760	281,519	14,848	12,510,689
4 Fines and confiscations ⁴	20,065	14,522	58,391	22,092	223,144
5 Commission on general sales tax collections	3,566	...	...	17,731	35,334
6 Total Revenue	3,247,955	1,200,201	10,587,791	7,072,090	39,539,300

1. See explanatory comment page 3.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 23,628; Prince Edward Island 3,871; Nova Scotia 12,918; New Brunswick 27,785; Quebec 127,074; Ontario 479,054; Manitoba 7,620; Saskatchewan 62,951; Alberta 92,525; British Columbia 220,731; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1956

No.	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
1 Earnings reported by Liquor Authority	3,247,955	910,129	10,075,424	7,040,998
Add:				
Revenue not included in earnings of Liquor Authority ¹ :				
2 Sales tax	—	275,550	—	—
3 Licences and permits	—	—	87,921	—
4 Fines and confiscations	—	14,522	2,312	22,092
5 Inventory adjustment	—	—	—	—
Expenditure deducted before arriving at earnings of Liquor Authority ⁴ :				
6 Provision for special reserves	—	—	—	—
7 Policing and enforcement expenses	—	—	384,536 ⁵	—
8 Maintenance of prisoners	—	—	37,698	—
9 Grants to municipalities	—	—	—	—
10 Revenue from Liquor Control (table 1, item 6)	3,247,955	1,200,201	10,587,791	7,072,090

1. Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

2. Of the total fines collected; \$122,395 was paid by the Attorney General's Department to local government authorities.

3. See Table 1, footnote 3.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1956

No.	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Spirits:				
1 Alcohol .....	..	..	4,401	..
2 Brandy .....	..	..	217,369	..
3 Gin .....	..	..	1,731,785	..
4 Liqueurs .....	..	..	98,233	..
5 Rum .....	..	..	9,065,068	..
6 Whisky .....	..	..	2,517,703	..
7 Other .....	..	..	64,381	..
8 Total spirits	4,345,167	1,955,502	13,698,030	9,396,512
Wines:				
9 Port .....	..	..	1,127,453	..
10 Sherry .....	..	..	1,032,526	..
11 Other .....	..	..	183,436	..
12 Total wines	372,529	158,116	2,343,415	1,710,736
13 Beer	8,485,226	917,427	11,892,734	8,602,177
14 Total sales	13,202,922	3,031,045 ²	27,835,179 ³	19,709,425

1. For explanation of the basis on which these data are reported, see explanatory comment page 4.

2. Includes health tax of 10% on retail selling price amounting to \$275,550. See table 1, item 2.

3. Before deducting discounts and rebates \$93,802.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
38,559,862	6,565,402	10,085,031	15,085,287	22,373,721	137,841,538	774,287 ³	363,691	138,979,516	1
15,026,761	2,185,918	53,328	973,195	358,048	1,998,593	74,111	...	2,072,704	2
108,380	83,210	76,513	201,449	...	32,678,914	7,537	23,467	32,709,918	3
...	...	44,249	...	87,306	807,766	5,212	555	813,533	4
...	...	...	...	...	188,186	...	...	188,186	5
53,695,003	8,834,530	10,259,121	16,259,931	22,819,075	173,514,997	861,147	387,713	174,763,857	6

3. Includes \$30,720 applicable to previous year due to change in inventory valuation as at March 31, 1955.
4. Before deducting any payments to municipalities out of liquor control authority revenue.
5. Includes \$1,164,235 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1956

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
36,495,450	50,705,969	8,738,594	10,179,078	15,821,036	22,598,989	817,913	387,713	...	1
1,723,043	...	...	...	...	...	...	...	...	2
171,922	625,662	83,210	73,769	237,446	28,041	7,325	...	...	3
...	...	...	...	201,449 ²	...	5,189	...	...	4
...	...	...	...	...	...	30,720 ³	...	...	5
...	1,500,000	...	...	...	...	...	...	...	6
1,148,885	...	12,726	6,274	...	90,363	...	...	...	7
...	...	...	...	...	101,682	...	...	...	8
...	863,372	...	...	...	...	...	...	...	9
39,539,390	53,695,003	8,834,530	10,259,121	16,259,931	22,819,075	861,147	387,713	...	10

4. See comment on page 4.
5. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1956

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
4,561,566	684,110	2,477	..	5,842	6,982	208	..	..	1
8,777,624	4,029,641	601,539	..	793,254	1,026,717	15,071	..	..	2
17,200,632	12,712,360	815,664	..	2,470,208	4,812,188	138,534	..	..	3
2,315,531	3,150,314	298,132	..	542,862	844,310	21,775	..	..	4
4,515,181	11,270,006	926,471	..	4,647,207	7,187,498	216,790	..	..	5
31,475,815	83,600,231	11,308,955	..	17,173,044	30,080,249	610,212	..	..	6
211,435	...	469,374	..	147,830	710,200	57,172	..	..	7
67,057,784	115,446,662	14,422,612	13,442,988	25,780,247	44,668,144	1,059,762	558,750	311,833,160	8
1,726,215	..	..	..	..	907,650	13,468	..	..	9
3,350,507	..	..	..	..	580,420	9,043	..	..	10
5,300,338	..	..	..	..	2,165,086	49,497	..	..	11
10,377,060	13,318,238	1,607,242	1,912,812	2,254,862	3,653,166	72,008	42,897	37,823,661	12
94,085,767	149,919,723	21,382,956	19,617,369	26,734,976	31,076,026	858,601	348,700	373,921,682	13
171,520,611 ⁴	278,684,623	37,412,810	34,973,169	54,770,085	79,397,336	1,990,371	950,347	723,577,923	14

4. Includes tax on liquor sales, table 1, item 2, which was not identifiable by type of beverage.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines ..... \$	...	...	...	...	...
2	gals. ....	...	...	...	...	...
3	Beer \$	7,489,281	...	...	...	94,032,509
4	gals.	2,222,320	...	...	...	63,407,051

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	Spirits:					
1	Alcohol	19	..	121	15	230,229
2	Brandy	3,970	..	6,979	8,976	243,177
3	Gin	14,948	..	62,404	47,038	777,218
4	Liqueurs	638	..	3,190	2,715	84,143
5	Rum	110,135	..	322,773	140,811	165,367
6	Whisky	40,725	..	78,974	108,737	1,197,895
7	Other	48	..	2,481	1,750	9,697
8	Total spirits	170,483	..	476,922	310,042	2,707,726
	Wines:					
9	Port	28,924	..	171,393	..	326,904
10	Sherry	12,071	..	157,019	..	771,756
11	Other	6,558	..	27,909	..	575,145
12	Total wines	47,553	..	356,321	245,764	1,673,805
13	Beer	2,514,955	..	4,300,164	3,175,975	63,418,879
14	Total sales	2,732,991	..	5,133,407	3,731,781	67,800,410

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1956

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹ \$	746,880	233,483	1,946,075	1,846,047	8,533,590
2	Stock for sale gals.	90,376	..	310,049	..	..
3	Stock in bond ² \$	200,800	... ³	242,754	230,524	3,474,168
4	Stock in bond gals.	75,996	...	64,539	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

2. Excludes Government of Canada excise duties and taxes.

3. Prince Edward Island has no bonded warehouse.

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹
Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
5,384,894	...	...	...	...	...	...	5,384,894	1
1,010,731	...	...	...	...	...	...	1,010,731	2
145,026,103	3,445,875	...	...	...	...	...	249,993,768	3
85,213,584	1,365,809	...	...	...	...	...	152,208,764	4

1. Dollar figures are included in table 3.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	
38,068	76	..	94	182	5	..	1
149,200	22,237	..	26,636	33,362	384	..	2
568,295	36,404	..	95,913	203,744	4,722	..	3
119,086	12,508	..	18,930	37,418	698	..	4
441,230	35,736	..	160,676	254,820	5,122	..	5
3,358,754	432,361	..	591,472	1,138,754	18,657	..	6
—	23,024	..	5,440	28,927	1,697	..	7
4,674,633	562,346	508,586	899,161	1,697,207	31,285	15,124	8
..	..	..	..	124,594	1,184	..	9
..	..	..	..	56,877	752	..	10
..	..	..	..	332,640	4,698	..	11
2,196,073	260,058	307,794	359,902	514,111	6,634	3,772	12
87,504,120	10,281,231	8,726,725	13,778,294	15,663,814	192,222	84,999	13
94,373,826	11,103,635	9,543,105	15,037,357	17,875,132	230,141	103,895	14

1. For explanation see commentary page 4.

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1956

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
13,544,676	1,867,127	3,265,416	3,006,191	5,575,557	211,736	423,736	41,200,514	1
..	191,839	..	..	566,033	26,849	27,286	..	2
1,362,935	183,209	187,294	798,446	633,117	35,684	..	7,348,931	3
..	30,604	..	..	115,290	1,940	..	..	4

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Excludes Government of Canada excise duties and taxes.
3. Prince Edward Island has no bonded warehouse.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1952 to 1956

No.	Nature of levy	1956	1955	1954	1953	1952
		\$	\$	\$	\$	\$
	On spirits:					
1	Excise duty ²	61,170,329 ³	56,281,510 ³	49,503,239 ³	41,058,349	42,066,718
2	Validation fees				746,877	1,223,932
3	Licences	6,500	8,000	7,500	7,750	7,375
4	Import duty	43,369,634	43,288,528	47,745,138	52,373,987	38,798,542
5	Total on spirits	104,546,463	99,578,038	97,255,877	94,186,963	82,096,567
	On wines:					
6	Excise taxes	2,485,760	2,354,267	2,230,673	2,215,540	2,167,267
7	Import duty	1,157,824	1,081,586	985,360	879,901	771,733
8	Total on wines	3,643,584	3,435,853	3,216,033	3,095,441	2,939,000
	On malt and malt products:					
	Excise duty on:					
9	Beer	80,742,806	72,676,282 ⁴	4,799,823 ⁵	5,294,283 ⁵	3,812,065 ⁵
10	Malt	—	1,151,032 ⁴	78,733,288	80,584,283	73,748,003
	Licences:					
11	Beer	3,500	3,450	3,350	3,600	3,500
12	Import duty on beer	133,722	118,088	119,875	114,629	106,916
13	Total on malt and malt products	80,880,028	73,948,851	83,656,336	85,996,795	77,670,484
14	Grand total⁶	189,070,075	176,962,742	184,128,246	183,279,199	162,706,051

1. This table excludes revenue from the 10% sales tax. For explanation see introduction.

2. Collections on liquor imported for blending purposes are included with import duty.

3. Abolished.

4. Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.

5. Other than malt beer.

6. Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 8. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1952 to 1956

No.	Type	1956	1955	1954	1953	1952
1	Spirits	28,535,869	27,330,433	24,710,625	22,517,166	24,742,386
2	Wines ¹	5,684,088	5,055,164	4,135,190	4,936,052	4,677,055
3	Beer	224,170,813	211,748,879	212,761,546	211,184,539	190,594,270

1. See explanatory comment on this table, page 5.

TABLE 9. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1952 to 1956

No.	Details	1956	1955	1954	1953	1952
	Proof gallons					
1	In warehouse at beginning of year including transits	103,511,675	95,987,898	92,654,514	88,584,363	82,257,261
2	Add:					
2	warehoused during year — ex distillery	34,287,656	32,692,838	31,347,070	29,833,039	31,018,560
3	Otherwise warehoused	12,839	10,689	16,438	12,321	9,202
4	Total additions	34,300,495	32,703,527	31,363,508	29,845,360	31,027,762
	Deduct:					
	Entered for consumption:					
5	Matured	6,285,934	5,852,574	5,610,467	5,252,361	4,552,336
6	Unmatured	896,873	657,932	518,636	507,994	600,655
7	Exported in bond	7,235,272	6,734,188	7,208,200	6,835,338	6,125,656
8	Otherwise accounted for ¹	7,669,194	7,348,301	9,168,419	7,373,639	7,872,667
9	Taken for redistillation	4,957,156	4,586,755	5,524,402	5,805,877	5,549,346
10	Total deductions	27,044,429	25,179,750	28,030,124	25,775,209	24,700,600
11	In warehouse at end of year including transits	110,767,741	103,511,675	95,987,898	92,654,514	88,584,363

1. See explanatory comment on this table, page 5.

TABLE 10. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1952 to 1956

No.	Details	1956	1955	1954	1953	1952
Spirits:						
1	Imports	15,459,852	15,555,464	16,199,944	17,238,210	14,927,983
2	Exports of domestic stock	62,303,777	58,355,152	61,378,734	56,373,086	53,725,016
3	Exports of imported stock	12,106	5,035	10,310	10,286	149,255
Wines:						
4	Imports	4,245,573	3,888,042	3,444,217	3,031,719	2,532,599
5	Exports of domestic stock	5,196	10,499	4,508	4,860	3,754
6	Exports of imported stock	—	171	125	30	420
Beer:						
7	Imports	308,577	276,381	274,505	258,758	241,834
8	Exports of domestic stock	3,673,649	3,254,411	3,096,937	2,146,362	2,248,474
9	Exports of imported stock	—	—	—	—	—
Spirits:						
10	Imports	3,431,704	3,440,039	3,780,866	4,138,553	3,075,018
11	Exports of domestic stock	7,290,830	6,707,577	7,103,303	6,589,045	6,086,323
12	Exports of imported stock	2,138	459	482	859	13,169
Wines:						
13	Imports	1,437,052	1,331,334	1,234,904	1,110,267	952,080
14	Exports of domestic stock	3,008	4,496	2,694	2,718	2,082
15	Exports of imported stock	—	6	26	8	66
Beer:						
16	Imports	242,299	217,482	215,989	205,900	192,058
17	Exports of domestic stock	2,684,494	2,340,779	2,304,795	1,741,787	2,033,617
18	Exports of imported stock	—	—	—	—	—

TABLE 11. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Argentina	—	—	—	—	64,900	—	—	—
Australia	201,788	—	5,628	387	73	2,224	541,344	—
Azores and Madeira	—	—	—	—	—	—	7,753	—
Barbados	—	—	—	301,662	—	—	—	—
Belgium	—	—	—	—	—	5,941	—	—
British Guiana	—	—	—	390,352	—	—	—	—
Chile	—	—	—	—	—	—	—	—
China	—	—	8,877	—	—	—	—	—
Cuba	—	—	—	100,275	—	—	—	—
Czechoslovakia	—	—	283	—	—	—	—	214
Denmark	430	—	71,558	—	—	—	—	349
France	1,368,037	—	406,378	5,309	—	406,826	1,089,275	1,460
French Africa	—	—	—	—	—	—	47,266	—
Germany, Fed. Rep. of	1,347	—	—	—	—	—	97,384	—
Greece	10,316	—	—	—	—	4,376	22,592	12,325
Haiti	—	—	—	6,410	—	—	—	—
Hong Kong	—	—	1,735	—	—	—	146	—
Hungary	—	—	—	—	—	—	2,546	—
Ireland	—	—	154	—	—	—	18,750	339
Israel	4,615	—	—	—	1,910	—	8,889	—
Italy	6,048	—	3,829	—	—	13,115	505,285	—
Jamaica	—	—	—	316,861	—	—	—	—
Japan	—	—	—	—	—	—	3,526	4,198
Leeward and Windward Islands	—	—	—	114	—	—	—	—
Malta	18,767	—	249	—	—	—	17,683	—
Mexico	—	—	2,442	—	—	—	—	—
Netherlands	—	32,640	161,863	—	—	435	1,466	1,855
Netherlands Antilles	—	—	108	—	—	—	—	—
Norway	—	—	4,156	—	—	—	—	—
Portugal	78,646	—	—	—	—	2,367	322,956	—
Puerto Rico	—	—	9,223	381,916	—	—	—	—
Rhodesia & Nyasaland	—	—	—	—	—	—	—	—
Spain	18,926	—	—	—	—	—	—	—
Sweden	—	—	2,010	—	—	—	213,307	—
Switzerland	—	—	1,785	—	—	—	—	—
Trinidad and Tobago	—	—	9,365	294,944	—	—	16,474	—
Union of South Africa	255,474	—	—	—	—	190	294,894	—
United Kingdom	6,308	552,357	207,582	1,311,803	6,995,699	5,846	475,820	287,761
United States	31,912	—	3,781	7,113	1,782,851	373	116,524	76
Yugoslavia	6,187	—	2,469	—	—	—	—	—
Total	2,008,801	554,997	903,475	3,117,146	8,845,433	441,693	3,803,880	308,577

TABLE 12. Volume of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.	Gals.
Argentina	—	—	—	—	30,729	—	—	—
Australia	63,725	—	641	104	21	363	259,846	—
Azores and Madeira	—	—	—	—	—	—	1,935	—
Barbados	—	—	—	103,101	—	462	—	—
Belgium	—	—	—	271,609	—	—	—	—
British Guiana	—	—	—	—	—	—	—	—
Chile	—	—	387	—	—	—	—	—
China	—	—	—	8,873	—	—	—	198
Cuba	—	—	6	—	—	—	—	349
Czechoslovakia	—	—	4,235	—	—	—	—	1,600
Denmark	78	—	35,511	729	—	33,400	309,623	—
France	162,841	—	—	—	—	—	33,845	—
French Africa	77	—	—	—	—	857	19,990	8,863
Germany, Fed. Rep. of	1,186	—	—	—	—	—	19,690	—
Greece	—	—	—	879	—	—	—	—
Haiti	—	—	83	—	—	—	33	—
Hong Kong	—	—	—	—	—	—	674	—
Hungary	—	—	13	—	248	—	3,665	300
Ireland	291	—	—	—	—	—	2,286	—
Israel	792	—	484	—	—	2,676	163,713	—
Italy	—	—	—	112,892	—	—	—	—
Jamaica	—	—	—	—	—	—	1,060	1,452
Japan	—	—	—	35	—	—	—	—
Leeward and Windward Islands	3,983	—	65	—	—	—	11,393	—
Malta	—	—	115	—	—	—	—	—
Mexico	—	9,788	16,025	—	—	30	434	2,146
Netherlands	—	—	3	—	—	—	—	—
Netherlands Antilles	—	—	836	—	—	—	—	—
Norway	—	—	—	—	—	223	179,608	—
Portugal	18,871	—	1,778	51,772	—	—	—	—
Puerto Rico	—	—	—	—	—	—	—	—
Rhodesia & Nyasaland	—	—	—	—	—	—	70,322	—
Spain	3,061	—	—	—	—	—	—	—
Sweden	—	—	454	—	—	—	4,082	—
Switzerland	—	—	102	—	—	—	—	—
Trinidad and Tobago	—	—	497	66,699	—	—	—	—
Union of South Africa	89,566	—	—	—	—	40	179,759	—
United Kingdom	825	106,005	15,719	332,309	882,939	349	95,635	227,000
United States	11,818	—	199	5,572	1,011,798	34	41,025	100
Yugoslavia	956	—	379	—	—	—	—	—
Total	358,070	115,793	77,532	954,574	1,925,735	38,434	1,398,618	242,299

TABLE 13. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska	35,910	—	—	—	—
American Virgin Islands	81,716	—	—	—	—
Argentina	1,126 ¹	20	—	—	—
Australia	8,777	—	—	—	—
Austria	4,687	—	—	—	—
Azores and Madeira	183,912	—	—	—	—
Bahamas	156,726	130	15	1,532	36,051
Barbados	8,279	120	—	—	425
Belgian Congo	225	—	—	—	795
Belgium and Luxembourg	10,405	910	—	—	—
Bermuda	370,105	2,149	47	3,154	—
Bolivia	478	—	—	—	—
Brazil	11,236	50	—	—	80
British East Africa	13	35	—	—	7,355
British Guiana	558	182	—	—	961
British Honduras	476	—	—	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country - Continued

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Chile	2,847	436	140	--	--
Colombia	4,837	1,006	19	--	--
Costa Rica	2,028	241	248	--	--
Cuba	196,022	2,438	253	--	--
Denmark	56,371	--	--	--	--
Dominican Republic	6,728	370	--	250	--
Ecuador	3,388	383	94	--	--
Egypt	13,292	--	--	--	549
El Salvador	5,390	367	116	--	--
Ethiopia	5,705	--	--	--	--
Finland	1,199	--	--	--	--
Formosa	57,986	--	--	--	--
France	76,685 ²	632	--	--	1,612
French Africa	666	--	120	--	--
French East Indies	1,663	650	--	--	--
French Oceania	4,500	--	--	--	--
French West Indies	1,738	--	--	--	--
Germany, Fed. Rep. of	1,185,920	207	--	--	--
Gibraltar	89,106	--	--	--	--
Greece	21,672	--	--	--	--
Greenland	76,629	2,615	723	--	2,200
Guatemala	26,073	3,041	16	--	--
Haiti	5,025	85	--	--	265
Hawaii	2,725	10	--	--	602
Honduras	1,234	109	16	--	--
Hong Kong	94,444	75	1,000	--	--
Iceland	172,829	600	--	--	--
India	252	54	--	--	--
Indonesia	2,133	--	--	--	--
Iran	6,625	--	--	--	--
Iraq	2,163	--	--	--	--
Ireland	15,019	--	--	--	--
Israel	1,920	269	--	--	--
Italy	131,874	--	--	--	--
Jamaica	40,300	33	343	--	1,558
Japan	1,715,174	13,391	40,730	--	--
Jordan	--	30	--	--	--
Korea	3,979	74	--	--	64,000
Lebanon	20,139	--	--	--	--
Leeward and Windard Islands	9,510	--	--	--	5,556
Liberia	4,164	--	--	--	--
Libya	44,465	--	--	--	--
Malaya and Singapore	11,953	--	--	--	--
Malta	12,900	--	--	--	--
Mexico	254,780	398	--	--	--
Morocco	154,058	--	--	--	--
Netherlands	32,566	730	--	--	--
Netherlands Antilles	34,812	--	--	--	--
New Zealand	56	--	--	--	--
Nicaragua	2,633	21	16	--	--

TABLE 13. Value of Exports of Alcoholic Beverages by Country -- Concluded

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Norway	4,541	146	50	—	—
Pakistan	3,018	54	—	—	—
Panama	114,095	931	225	—	—
Paraguay	323	33	—	—	—
Peru	5,146	965	—	—	—
Philippines	50,704	239	—	—	—
Poland	530	—	—	—	—
Portugal	5,905	—	—	—	—
Puerto Rico	136,176	21	—	15	2,650
Rhodesia and Nyasaland	6,069	185	—	—	—
Spain	331	—	—	—	—
Surinam	5,292	—	—	—	—
Sweden	31,048	—	—	—	—
Switzerland	33,949	2,040	—	—	—
Syria	1,249	—	—	—	—
Thailand (Siam)	1,823	—	—	—	—
Trinidad and Tobago	27,166	1,188	—	—	144,546
Turkey	26,346	103	—	—	—
Union of South Africa	7,911 ³	296	—	—	—
United Kingdom	455,008	44,948	—	—	—
United States	55,522,166 ⁴	32,990	5,304 ⁵	245	3,404,444
United States Oceania	116,876	2,361	—	—	—
United States of Soviet Russia	27	—	—	—	—
Uruguay	8,346	33	20	—	—
Venezuela	73,639	6,830	—	—	—
Yugoslavia	10,531	38	—	—	—
Total	62,141,021	125,262	49,600	5,196	3,673,649

1. Includes foreign produce re-exported of \$ 153.

2. Includes foreign produce re-exported of \$9,500.

3. Includes foreign produce re-exported of \$ 50.

4. Includes foreign produce re-exported of \$2,232.

5. Includes foreign produce re-exported of \$ 171.

TABLE 14. Volume of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Alaska	3,996	—	—	—	—
American Virgin Islands	10,862	—	—	—	—
Argentina	126 ¹	5	—	—	—
Australia	1,262	—	—	—	—
Austria	692	—	—	—	—
Azores and Madeira	183,912	—	—	—	—
Bahamas	20,439	30	15	792	31,760
Barbados	1,126	23	—	—	375
Belgian Congo	30	—	—	—	540
Belgium and Luxembourg	1,457	259	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country - Continued
Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Bermuda	47,097	480	9	2,010	-
Bolivia	56	-	-	-	-
Brazil	1,494	11	-	-	-
British East Africa	2	8	-	-	64
British Guiana	65	42	-	-	6,128
British Honduras	76	-	-	-	755
Chile	336	100	15	-	-
Colombia	635	231	3	-	-
Costa Rica	258	55	29	-	-
Cuba	22,571	525	46	-	-
Denmark	7,790	-	-	-	-
Dominican Republic	830	82	-	97	-
Ecuador	392	86	13	-	-
Egypt	1,611	-	-	-	567
El Salvador	574	79	14	-	-
Ethiopia	690	-	-	-	-
Finland	166	-	-	-	-
Formosa	6,307	-	-	-	-
France	9,146 ²	112	-	-	1,350
French Africa	81	-	12	-	-
French East Indies	171	150	-	-	-
French Oceania	602	-	-	-	-
French West Indies	225	-	-	-	-
Germany, Fed. Rep. of	140,592	38	-	-	-
Gibraltar	11,671	-	-	-	-
Greece	2,772	-	-	-	-
Greenland	8,833	590	93	-	1,800
Guatemala	3,137	680	3	-	-
Haiti	636	27	-	-	250
Hawaii	293	2	-	-	360
Honduras	156	24	4	-	-
Hong Kong	12,771	15	220	-	-
Iceland	20,107	105	-	-	-
India	35	8	-	-	-
Indonesia	306	-	-	-	-
Iran	758	-	-	-	-
Iraq	234	-	-	-	-
Ireland	2,428	-	-	-	-
Israel	259	58	-	-	-
Italy	23,281	-	-	-	-
Jamaica	18,160	8	56	-	1,386
Japan	228,553	4,057	6,300	-	-
Jordan	-	6	-	-	-
Korea	527	15	-	-	57,600
Lebanon	2,779	-	-	-	-
Leeward and Windward Islands	1,285	-	-	-	4,564
Liberia	516	-	-	-	-
Libya	5,425	-	-	-	-
Malaya and Singapore	1,706	-	-	-	-
Malta	1,620	-	-	-	-

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1956

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Mexico	40,106	93	—	—	—
Morocco	19,152	—	—	—	—
Netherlands	4,873	150	—	—	—
Netherlands Antilles	4,551	—	—	—	—
New Zealand	5	—	—	—	—
Nicaragua	330	4	3	—	—
Norway	596	30	5	—	—
Pakistan	351	12	—	—	—
Panama	14,598	219	30	—	—
Paraguay	43	7	—	—	—
Peru	606	223	—	—	—
Philippines	6,092	46	—	—	—
Poland	60	—	—	—	—
Portugal	884	—	—	—	—
Puerto Rico	17,727	2	—	5	1,800
Rhodesia and Nyasaland	866	45	—	—	—
Spain	38	—	—	—	—
Surinam	696	—	—	—	—
Sweden	4,345	—	—	—	—
Switzerland	5,417	612	—	—	—
Syria	166	—	—	—	—
Thailand (Siam)	284	—	—	—	—
Trinidad and Tobago	3,313	282	—	—	119,265
Turkey	3,373	20	—	—	—
Union of South Africa	1,161 ³	76	—	—	—
United Kingdom	74,298	19,395	—	—	—
United States	6,359,901 ⁴	8,996	518 ⁵	104	2,455,930
United States Oceania	15,097	528	—	—	—
United States of Soviet Russia	3	—	—	—	—
Uruguay	1,124	7	2	—	—
Venezuela	9,531	1,316	—	—	—
Yugoslavia	1,379	7	—	—	—
Total	7,245,597	39,981	7,390	3,008	2,684,494

1. Includes foreign produce re-exported of 13 gallons.
2. Includes foreign produce re-exported of 2,000 gallons.
3. Includes foreign produce re-exported of 7 gallons.
4. Includes foreign produce re-exported of 103 gallons.
5. Includes foreign produce re-exported of 15 gallons.



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1957)



Published by Authority of
The Honourable Gordon Churchill, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS
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Public Finance Section

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1957)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distri-

butors of alcoholic beverages. A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed

assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Tables 3, 3(a), and 3(b). Sales of Alcoholic Beverages by Value.

Tables 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by retailers.

Tables 3(a) and 3(b) have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Table 4. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, for sale by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Tables 5, 5(a) and 5(b)

These tables are included to show the same transactions, in terms of gallons, as those which are shown by dollar value in Tables 3, 3(a) and 3(b). As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 6. Government Liquor Authorities' Stocks on Hand at End of Year.

This table shows the value of stocks on hand as at March 31, 1957, and consists of stock for sale and stock in bond. Stock for sale includes the value of stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse at year-end.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction. The total shown as excise duty is after deduction of collections on liquor imported for blending purposes, which deductions are included with import duty.

Table 8. Production of Alcoholic Beverages.

For spirits and beer, this table covers the years ended March 31, 1953 to 1957; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the calendar years ended December 31st, 1952 to 1956.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It

will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in table 10. This item records the transaction at the time the spirits are released from the warehouse for export, whereas table 10, item 8, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Imports and Exports of Alcoholic Beverages.

This table is a summary, in value and volume, of tables 11 to 14. It differs from the presentation in previous years to the extent that exports of imported stock are not included. These can be found by reference to the footnotes in tables 13 and 14 of this and the immediately preceding year's report; for the years ended March 31, 1953 to 1955 reference should be made to tables 14 and 15 of the relative reports.

Table 11. Value of Imports of Alcoholic Beverages by Country.

The data contained herein shows the value of imports of alcoholic beverages for the fiscal year ended March 31, 1957 in detail by country.

Table 12. Volume of Imports of Alcoholic Beverages by Country.

This table embraces the same transactions as are reflected in table 11, in terms of gallons.

Table 13. Value of Exports of Alcoholic Beverages by Country.

Figures in this table represent the value of spirits, wines and beer of domestic production exported during the fiscal year ended March 31, 1957. They do not include the re-export of foreign produce as in previous years. However these re-exports are shown in the footnotes to this table.

Table 14. Volume of Exports of Alcoholic Beverages by Country.

This table projects table 13, in terms of gallons.

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

The expression "Proof Strength" or "Proof Spirit" as used in Canada and other British Empire countries, means an arbitrarily adopted standard of the alcoholic strength of liquids, the primary pur-

pose of which is the computing of Excise and Customs duties. "Proof" strength (which must not be confused with "Pure Alcohol") is determined by an instrument known as Sikes' Hydrometer, and indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit¹.

The expression "Proof Gallon" as used in this report, means an imperial gallon of spirits of "Proof Strength".

1. A Handbook on The Beverage Distilling Industry in Canada—The Association of Canadian Distillers, 1957—Page 30.

1957 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1957, amounted to \$392 million, an increase of \$28 million over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1947 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31¹

Government	1957	1956	1955	1954	1953	1947
	(\$'000's)					
Provincial and Territorial Governments:						
Newfoundland	3,828	3,248	3,130	3,115	2,825	...
Prince Edward Island	1,200	1,200	1,203	1,183	1,219	2
Nova Scotia	10,944	10,588	9,914	9,816	9,531	9,021 ³
New Brunswick	7,370	7,072	6,335	6,490	6,426	6,891 ⁴
Quebec	43,081	39,539	35,869	35,710	35,289	29,715
Ontario	58,466	53,695	48,066	45,036 ⁵	47,691	34,998
Manitoba	9,659	8,835	8,311	8,720	8,557	6,527 ⁶
Saskatchewan	11,253	10,259	10,416	11,408	11,060	8,105
Alberta	17,881	16,260	15,367	15,643	15,157	9,705
British Columbia	25,298	22,819	21,263	21,387	20,883	14,726
Sub-Totals	188,980	173,515	159,874	158,508	158,638	119,688
Yukon	817	861	792	742	653	343
Northwest Territories	445	388	268	267	289	210
Totals Provincial and Territorial Governments	190,242	174,764	160,934	159,517	159,580	120,241
Government of Canada	201,882	189,070	176,963	184,128	183,279	133,513
Totals All Governments ⁷	392,124	363,834	337,897	343,645	342,859	253,754

1. See footnotes 3, 4 and 6.

2. Sale of alcoholic beverages prohibited except for medicinal purposes.

3. Fiscal year ended November 30, 1946.

4. Fiscal year ended October 31, 1946.

5. Revised.

6. 11 months—fiscal year end changed from April 30 to March 31.

7. Exclusive of General Sales Taxes on alcoholic beverages.

Sales

The figures contained in the first table on the next page do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consumption. Value of beer sales for Ontario - 1957 - should read 150,941; total sales for Ontario should read 292,843. Beer sales - 1957 total - should read 387,689. Total sales - 1957 - should read 770,829. Value of sales of alcoholic beverages -

although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1957	1956	1957	1956	1957	1956	1957	1956
(Thousands of dollars)								
Newfoundland.....	4,868	4,345	382	373	9,038	8,485	14,288	13,203
Prince Edward Island	1,952	1,956	158	158	894	917	3,004	3,031
Nova Scotia	14,644	13,699	2,442	2,343	12,174	11,893	29,260	27,935
New Brunswick	10,169	9,396	1,662	1,711	9,072	8,602	20,903	19,709
Quebec	74,019	67,058	11,350	10,377	96,492	94,086	181,861	171,521
Ontario	127,299	115,447	14,603	13,318	182,984	149,920	324,886	278,685
Manitoba	16,189	14,423	1,782	1,607	22,638	21,383	40,609	37,413
Saskatchewan.....	15,057	13,443	1,957	1,913	20,752	19,617	37,766	34,973
Alberta	28,295	25,780	2,274	2,255	28,415	26,735	58,984	54,770
British Columbia.....	48,390	44,668	3,806	3,653	36,005	31,076	88,201	79,397
Yukon	1,019	1,060	70	72	906	858	1,995	1,990
Northwest Territories	704	558	49	43	362	349	1,115	950
Totals	342,605	311,833	40,535	37,823	419,732	373,921	802,872	723,577

1. For more detailed information for 1957 see Tables 3, 3(a) and 3(b).

Volume of beer sales for Ontario - 1957 - should read 87,662.
Total sales for Ontario - 1957 - should read 95,028.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1957	1956	1957	1956	1957	1956	1957	1956
(Thousands of Gallons)								
Newfoundland.....	184	170	48	48	2,614	2,515	2,846	2,733
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	507	477	369	356	4,336	4,300	5,212	5,133
New Brunswick	332	310	238	246	3,342	3,176	3,912	3,732
Quebec	2,921	2,708	1,792	1,674	65,155	63,419	69,868	67,801
Ontario	5,009	4,675	2,357	2,195	87,880	87,504	95,246	94,374
Manitoba	628	562	285	260	10,673	10,281	11,586	11,103
Saskatchewan.....	574	508	315	308	9,002	8,727	9,891	9,543
Alberta	966	899	366	360	14,428	13,778	15,760	15,037
British Columbia	1,806	1,697	542	514	18,533	15,664	20,881	17,875
Yukon	31	31	6	7	201	192	238	230
Northwest Territories	20	15	4	4	88	85	112	104

1. For more detailed information for 1957 see Tables 5, 5(a) and 5(b).

Consumer Expenditure

Consumer expenditure on alcoholic beverages is used in the calculation of consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy, as shown in the Bureau publication "National Accounts, Income and Expenditure".

The sales of alcoholic beverages which form the basis of the estimated consumer expenditure figures shown here include expenditures by foreign visitors to Canada and by business, government, etc., but exclude expenditures by Canadians abroad. Nevertheless they are the most reliable figures available and are therefore included herein.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

	Number of stores in operation	
	March 31, 1956	March 31, 1957
Newfoundland	9	9
Prince Edward Island	7	7
Nova Scotia	47	51
New Brunswick	39	39
Quebec	129	133
Ontario.....	208	210
Manitoba	21	22
Saskatchewan	76	76
Alberta	68	69
British Columbia	103	106
Yukon	4	4
Northwest Territories	4	4

Estimated Consumer Expenditures on Alcoholic Beverages¹

Calendar year	Millions of dollars
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833
1953	869
1954	890
1955	925
1956	965 ²
1957	1,042 ²

1. Since these figures are partially estimates they are subject to revision, particularly for recent years.
2. Preliminary.

Imports and Exports

Increases in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1957 over the previous fiscal year were as follows:

Spirits — from \$15,459,852 to \$16,506,457
 Wines — from \$4,245,573 to \$4,670,540
 Beer — from \$308,577 to \$331,101

The value of domestic spirits exported increased from \$62,303,777 to \$68,332,114 but exports of domestic wines and beer decreased as follows:

Wines — from \$5,196 to \$2,866
 Beer — from \$3,673,649 to \$3,637,360

For a detailed breakdown including re-exports of imported stock, see Tables 10 to 14 of this report.

STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from sales ²	2,279,915	886,250	10,597,966	7,309,575	28,147,656
2	Sales tax .....	...	273,182	...	...	1,838,510
3	Licences and permits ³	1,525,322 ⁴	27,396	293,187	17,969	12,872,778
4	Fines and confiscations ³	18,939	13,519	53,245	24,100	198,782
5	Commission on general sales tax collections	3,900	...	...	18,783	22,850
6	Total Revenue	3,828,076	1,200,347	10,944,398	7,370,427	43,080,576

1. See explanatory comment page 3.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 10,509; Prince Edward Island —; Nova Scotia 96,829; New Brunswick 32,265; Quebec 124,370; Ontario 336,594; Manitoba 48,670; Saskatchewan 63,938; Alberta 106,972; British Columbia 307,774; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority	3,828,076	913,646	10,371,596	7,346,327
	Add:				
	Revenue not included in earnings of Liquor Authority ¹ :				
2	Sales tax	—	273,182	—	—
3	Licences and permits	—	—	92,905	—
4	Fines and confiscations	—	13,519	2,404	24,100
	Expenditure deducted before arriving at earnings of Liquor Authority³:				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	443,965 ⁴	—
7	Maintenance of prisoners	—	—	33,528	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 6)	3,828,076	1,200,347	10,944,398	7,370,427

1. Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

2. Under the Government Liquor Control Act of Alberta, \$150,209 share of fines included in this amount was paid to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol	494	..	4,216	..
2	Brandy	116,322	..	215,635	..
3	Gin	409,069	..	1,773,102	..
4	Liqueurs	50,391	..	112,762	..
5	Rum	2,814,999	..	9,560,396	..
6	Whisky	1,475,729	..	2,554,326	..
7	Other	1,108	..	423,196	..
8	Total spirits	4,868,112	1,952,475	14,643,633	10,168,628
	Wines:				
9	Sparkling	16,874	..	50,906	..
10	Non-sparkling	364,611	..	2,391,161	..
11	Total wines	381,485	158,144	2,442,067	1,661,562
12	Beer	9,037,902	894,371	12,174,070	9,072,165
13	Total sales	14,287,499	3,004,990²	29,259,770³	20,902,355

1. For explanation of the basis on which these data are reported, see explanatory comment page 4.

2. Includes Health tax of 10% on retail selling price amounting to \$273,182. See table 1, item 2.

3. Before deducting discounts and rebates \$92,782.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1957

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
43,304,705	7,469,550	11,044,955	16,597,799	24,800,366	152,438,737	730,821	438,827	153,608,385	1
15,007,779	2,105,006	56,331	1,022,955	402,305	2,111,692	73,113	...	2,184,805	2
153,195	84,486	103,826	260,684	...	33,331,028	7,219	6,303	33,344,550	3
...	...	47,506	...	95,154	910,776	6,309	—	917,085	4
58,465,679	9,639,042	11,252,618	17,881,438	25,297,825	188,980,426	817,462	445,130	190,243,018	6

3. Before deducting any payments to municipalities out of liquor control authority revenue.

4. Includes \$1,444,587 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
39,750,803	56,097,642	9,553,557	11,145,123	17,364,536	25,048,630	731,142	445,130	1
1,838,510	—	—	—	—	—	73,113	—	2
149,200	493,688	—	—	256,218	31,060	6,979	—	3
—	—	84,486	100,780	260,684 ²	—	6,228	—	4
1,342,063	1,013,431	—	—	—	—	—	—	5
—	—	20,999	6,715	—	96,115	—	—	6
—	860,918	—	—	—	122,020	—	—	7
—	—	—	—	—	—	—	—	8
43,080,576	58,465,679	9,659,042	11,252,618	17,881,438	25,297,825	817,462	445,130	9

3. See comment on page 4.

4. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
5,084,232	681,605	2,567	..	3,840	7,537	175	..	..	1
7,529,032	4,336,785	638,570	..	839,317	1,072,770	16,257	..	..	2
18,882,280	12,570,243	786,882	..	3,115,311	5,615,809	133,661	..	..	3
2,811,797	3,509,829	347,959	..	578,751	753,875	24,864	..	..	4
5,181,040	12,455,775	998,669	..	5,108,168	7,626,055	187,344	..	..	5
34,277,389	90,660,364	12,270,057	..	18,543,937	32,092,263	543,236	..	..	6
253,676	3,084,742	1,143,769	..	105,607	1,221,857	112,906	..	..	7
74,019,446	127,299,343	16,188,473	15,057,361	28,294,931	48,390,166	1,018,443	703,997	342,605,008	8
1,128,543	1,499,356	..	..	109,385	243,329	6,194	..	..	9
10,221,477	13,103,804	..	..	2,165,019	3,562,920	64,244	..	..	10
11,350,020	14,603,160	1,781,890	1,957,070	2,274,404	3,806,250	70,438	48,882	40,535,372	11
96,492,290	150,940,411	22,637,466	20,751,825	28,414,926	36,004,853	905,773	362,526	387,688,578	
181,861,756	292,842,914	40,607,829	37,766,256	58,984,261	88,201,269	1,994,654	1,115,405	770,828,958	

TABLE 3(a). Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol	494	..	4,216	..
2	Brandy	—	..	115,174	..
3	Gin	230,914	..	1,531,599	..
4	Liqueurs	17,202	..	63,086	..
5	Rum	654,955	..	4,019,102	..
6	Whisky	443,700	..	1,245,845	..
7	Other	—	..	423,196	..
8	Total spirits	1,347,265	..	7,402,218	..
	Wines:				
9	Sparkling	9,425	..	33,440	..
10	Non-sparkling	254,451	..	2,075,218	..
11	Total wines	263,876	..	2,108,658	..
12	Beer	8,934,188	..	12,011,370	..
13	Total sales	10,545,329	..	21,522,246	..

TABLE 3(b). Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	116,322	..	100,461	..
3	Gin	178,155	..	241,503	..
4	Liqueurs	33,189	..	49,676	..
5	Rum	2,160,044	..	5,541,294	..
6	Whisky	1,032,029	..	1,308,481	..
7	Other	1,108	..	—	..
8	Total spirits	3,520,847	..	7,241,415	..
	Wines:				
9	Sparkling	7,449	..	17,466	..
10	Non-sparkling	110,160	..	315,943	..
11	Total wines	117,609	..	333,409	..
12	Beer	103,714	..	162,700	..
13	Total sales	3,742,170	..	7,737,524	..

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹
Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines — sparkling .....	\$	...	...	...	...
2	gals. ....	...	...	...	...	...
3	Wines — non-sparkling .....	\$	...	...	...	...
4	gals. ....	...	...	...	...	...
5	Beer	\$	7,871,725	...	...	96,434,936
6	gals.	2,284,107	...	...	...	65,142,193

1. Dollar figures are included in table 3.

TABLE 3(a). Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
5,084,232	681,605	2,567	..	3,840	7,537	175	..	1
480,805	1,556,637	156,756	..	70,960	20,879	5	..	2
17,343,714	11,416,053	671,535	..	2,866,679	4,811,180	108,493	..	3
1,239,919	1,859,820	157,983	..	251,751	252,594	917	..	4
1,687,676	6,910,827	198,785	..	3,033,524	3,975,061	66,119	..	5
25,307,976	77,619,480	10,580,442	..	14,964,313	25,932,053	435,662	..	6
201,919	2,940,747	1,090,700	..	63,050	1,011,008	112,754	..	7
51,346,241	102,985,169	12,858,768	..	21,254,117	36,016,312	724,125	..	8
497,491	1,172,224	..	..	35,350	59,558	1,612	..	9
4,033,040	9,955,574	..	..	1,479,455	2,317,106	41,948	..	10
4,530,531	11,127,798	1,216,412	..	1,514,805	2,376,664	43,560	..	11
96,434,936	150,689,398	22,612,190	..	28,371,918	35,729,595	897,382	..	12
152,311,708	264,802,365	36,687,370	..	51,140,840	74,122,571	1,665,067	..	13

TABLE 3(b). Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
7,048,227	2,780,148	481,814	..	768,357	1,051,891	16,252	..	1
1,538,566	1,154,190	115,347	..	248,632	804,629	25,169	..	2
1,571,878	1,650,009	189,976	..	327,000	501,281	23,947	..	3
3,493,364	5,544,948	799,884	..	2,074,644	3,650,994	121,225	..	4
8,969,413	13,040,884	1,689,615	..	3,579,624	6,154,210	107,574	..	5
51,757	143,995	53,069	..	42,557	210,849	152	..	6
22,673,205	24,314,174	3,329,705	..	7,040,814	12,373,854	294,319	..	7
631,052	327,132	..	..	74,035	183,772	4,582	..	8
6,188,437	3,148,230	..	..	685,564	1,245,814	22,296	..	9
6,819,489	3,475,362	565,478	..	759,599	1,429,586	26,878	..	10
57,354	251,013	25,276	..	43,008	275,258	8,390	..	11
29,550,048	28,040,549	3,920,459	..	7,843,421	14,078,698	329,587	..	12

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets ¹
Fiscal Year Ended March 31, 1957

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
796,725	...	...	...	...	...	...	796,725	1
110,703	...	...	...	...	...	...	110,703	2
5,103,798	...	...	...	...	...	...	5,103,798	3
973,250	...	...	...	...	...	...	973,250	4
5,991,692	3,745,102	...	...	...	...	...	255,043,455	
830,504	1,465,475	...	...	...	...	...	154,722,279	
858,509								

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
				gallons		
	Spirits:					
1	Alcohol	16	..	113	16	246,816
2	Brandy	3,954	..	6,629	9,669	265,307
3	Gin	17,620	..	63,766	49,873	828,400
4	Liqueurs	1,979	..	3,591	3,044	102,107
5	Rum	116,276	..	337,721	151,929	190,426
6	Whisky	44,742	..	79,993	109,588	1,276,538
7	Other	42	..	14,804	8,415	11,458
8	Total spirits	184,629	..	506,617	332,534	2,921,052
	Wines:					
9	Sparkling	791	..	2,496	936	47,545
10	Non-sparkling	47,168	..	366,531	236,844	1,744,383
11	Total wines	47,959	..	369,027	237,780	1,791,928
12	Beer	2,613,786	..	4,336,517	3,341,825	65,155,027
13	Total sales	2,846,374	..	5,212,161	3,912,139	69,868,007

1. For explanation see commentary page 5.

TABLE 5(a). Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
				gallons	
	Spirits:				
1	Alcohol	16	..	113	16
2	Brandy	—	..	3,633	1,586
3	Gin	10,074	..	55,570	38,630
4	Liqueurs	776	..	2,161	1,369
5	Rum	24,746	..	135,022	26,579
6	Whisky	13,901	..	41,197	59,112
7	Other	—	..	14,804	8,344
8	Total spirits	49,513	..	252,500	135,636
	Wines:				
9	Sparkling	589	..	1,822	500
10	Non-sparkling	38,155	..	345,805	218,318
11	Total wines	38,744	..	347,627	218,818
12	Beer	2,592,517	..	4,301,653	3,315,380
13	Total sales	2,680,774	..	4,901,780	3,669,834

TABLE 5(b). Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
				gallons	
	Spirits:				
1	Alcohol	—	..	—	—
2	Brandy	3,954	..	2,996	8,083
3	Gin	7,546	..	8,196	11,243
4	Liqueurs	1,203	..	1,430	1,675
5	Rum	91,530	..	202,699	125,350
6	Whisky	30,841	..	38,796	50,476
7	Other	42	..	—	71
8	Total spirits	135,116	..	254,117	196,898
	Wines:				
9	Sparkling	202	..	674	436
10	Non-sparkling	9,013	..	20,726	18,526
11	Total wines	9,215	..	21,400	18,962
12	Beer	21,269	..	34,864	26,445
13	Total sales	165,600	..	310,381	242,305

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1957

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹	\$ 1,325,131	261,970	2,186,825	1,984,818	8,600,072
2	Stock in bond ²	\$ 215,660	... ³	214,854	197,972	4,890,051

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

2. Excludes Government of Canada excise duties and taxes.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1957

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons							
36,187	79	..	96	211	5	—	1
157,266	23,612	..	28,544	34,315	430	295	2
545,322	35,318	..	115,026	231,146	4,526	1,887	3
129,009	14,671	..	20,758	26,569	817	339	4
485,127	38,662	..	175,743	269,994	4,370	4,287	5
3,535,249	471,208	..	620,446	1,182,177	17,127	11,468	6
120,754	44,943	..	5,228	61,757	3,356	1,277	7
5,008,914	628,493	573,645	965,841	1,806,169	30,631	19,553	8
158,688	..	..	3,966	9,047	204	..	9
2,197,958	..	..	361,701	533,321	6,101	..	10
2,356,646	284,838	315,491	365,667	542,368	6,305	4,380	11
87,661,966	10,672,604	9,001,899	14,428,463	18,532,621	200,972	88,354	12
95,027,526	11,585,935	9,891,035	15,759,971	20,881,158	237,908	112,287	13

TABLE 5(a). Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
246,816	36,187	79	..	96	211	5	—	1
18,415	61,046	6,218	..	2,443	904	—	—	2
768,983	503,208	30,861	..	106,353	202,325	3,734	1,604	3
54,461	75,623	7,168	..	9,416	10,595	33	117	4
66,403	271,258	8,167	..	104,135	141,955	1,890	—	5
980,539	3,130,729	415,279	..	510,464	990,727	13,943	8,717	6
9,847	115,097	42,308	..	3,695	44,494	3,350	1,277	7
2,145,464	4,193,148	510,080	..	736,602	1,391,211	22,955	11,715	8
30,374	148,718	..	..	1,938	3,201	66	..	9
1,012,133	1,910,915	..	..	289,349	421,799	4,549	..	10
1,042,507	2,059,633	224,017	..	291,287	425,000	4,615	3,531	11
65,142,193	87,607,765	10,666,586	..	14,420,399	18,475,336	199,599	..	12
68,330,164	93,860,546	11,400,683	..	15,448,288	20,291,547	227,169	..	13

TABLE 5(b). Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1957

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
—	—	—	..	—	—	—	—	1
246,892	96,220	17,394	..	26,101	33,411	430	295	2
59,417	42,114	4,457	..	8,673	28,821	792	283	3
47,646	53,386	7,503	..	11,342	15,974	784	222	4
124,023	213,869	30,495	..	71,608	128,039	2,480	4,287	5
295,999	404,520	55,929	..	109,982	191,450	3,184	2,751	6
1,611	5,657	2,635	..	1,533	17,263	6	—	7
775,588	815,766	118,413	..	229,239	414,958	7,676	7,838	8
17,171	9,970	..	..	2,028	5,847	138	..	9
732,250	287,043	..	..	72,352	111,521	1,552	..	10
749,421	297,013	60,821	..	74,380	117,368	1,690	849	11
12,834	54,201	6,018	..	8,064	57,285	1,373	..	12
1,537,843	1,166,980	185,252	..	311,683	589,611	10,739	..	13

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1957

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
16,259,713	1,786,394	3,358,518	3,188,301	6,366,278	295,119	314,003	45,927,142	1
1,117,338	405,895	46,793	1,014,135 ⁴	681,538	29,510	—	8,813,746	2

3. Prince Edward Island has no bonded warehouse.

4. Includes \$60,150 Canadian stocks in transit.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1953 to 1957

No.	Nature of levy	1957	1956	1955	1954	1953
		\$	\$	\$	\$	\$
	On spirits:					
1	Excise duty ²	70,341,062 ₃	61,170,329 ₃	56,281,510 ₃	49,503,239 ₃	41,058,349
2	Validation fees	7,750	6,500	8,000	7,500	746,877
3	Licences	44,430,918	43,369,634	43,288,528	47,745,138	52,373,987
4	Import duty					
5	Total on spirits	114,779,730	104,546,463	99,578,038	97,255,877	94,186,963
	On wines:					
6	Excise taxes	2,618,324	2,485,760	2,354,267	2,230,673	2,215,540
7	Import duty	1,262,968	1,157,824	1,081,586	985,360	879,901
8	Total on wines	3,881,292	3,643,584	3,435,853	3,216,033	3,095,441
	On malt and malt products:					
9	Excise duty on:					
10	Beer	83,077,741	80,742,806	72,676,282 ⁴	4,799,823 ⁵	5,294,283 ⁵
11	Malt	—	—	1,151,032 ⁴	78,733,288	80,584,283
12	Licences:					
13	Beer	3,750	3,500	3,450	3,350	3,600
14	Import duty on beer	139,539	133,722	118,088	119,875	114,629
13	Total on malt and malt products	83,221,030	80,880,028	73,948,851	83,656,336	85,996,795
14	Grand total⁶	201,882,052	189,070,075	176,962,742	184,128,246	183,279,199

1. This table excludes revenue from the 10% sales tax. For explanation see introduction.
2. Collections on liquor imported for blending purposes are included with import duty.
3. Abolished.
4. Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.
5. Other than malt beer.
6. Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 8. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1953 to 1957

No.	Type	1957	1956	1955	1954	1953
1	Spirits	30,028,834	28,535,869	27,330,433	24,710,625	22,517,166
2	Wines ¹	5,473,876	5,684,088	5,055,164	4,135,190	4,936,052
3	Beer	230,464,832	224,170,813	211,748,879	212,761,546	211,184,539

1. See explanatory comment on this table, page 5.

TABLE 9. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1953 to 1957

No.	Details	1957	1956	1955	1954	1953
				Proof gallons		
1	In warehouse at beginning of year including transits	110,767,741	103,511,675	95,987,898	92,654,514	88,584,363
	Add:					
2	Warehoused during year — ex distillery	37,540,104	34,287,656	32,692,838	31,347,070	29,833,039
3	Otherwise warehoused	11,701	12,839	10,689	16,438	12,321
4	Total additions	37,551,805	34,300,495	32,703,527	31,363,508	29,845,360
	Deduct:					
	Entered for consumption:					
5	Matured	7,012,129	6,285,934	5,852,574	5,610,467	5,252,361
6	Unmatured	634,598	896,873	657,932	518,636	507,994
7	Exported in bond	7,945,238	7,235,272	6,734,188	7,208,200	6,835,338
8	Otherwise accounted for ¹	7,656,560	7,669,194	7,348,301	9,168,419	7,373,639
9	Taken for redistillation	6,671,581	4,957,156	4,586,755	5,524,402	5,805,877
10	Total deductions	29,920,106	27,044,429	25,179,750	28,030,124	25,775,209
11	In warehouse at end of year including transits	118,399,440	110,767,741	103,511,675	95,987,898	92,654,514

1. See explanatory comment on this table, page 5.

TABLE 10. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1953 to 1957

No.	Details	1957	1956	1955	1954	1953
Spirits:						
1	Imports	\$ 16,506,457	15,459,852	15,555,464	16,199,944	17,238,210
2	Exports of domestic stock	\$ 68,332,114	62,303,777	58,355,152	61,378,734	56,373,080
Wines:						
3	Imports	\$ 4,670,540	4,245,573	3,888,042	3,444,217	3,031,719
4	Exports of domestic stock	\$ 2,866	5,196	10,499	4,508	4,880
Beer:						
5	Imports	\$ 331,101	308,577	276,381	274,505	258,758
6	Exports of domestic stock	\$ 3,637,360	3,673,649	3,254,411	3,096,937	2,146,362
Spirits:						
7	Imports pf. gals.	3,535,210	3,431,704	3,440,039	3,780,866	4,138,553
8	Exports of domestic stock	" 7,932,006	7,290,830	6,707,577	7,103,303	6,589,045
Wines:						
9	Imports gals.	1,558,331	1,437,052	1,331,334	1,234,904	1,110,267
10	Exports of domestic stock	" 1,334	3,008	4,496	2,694	2,718
Beer:						
11	Imports gals.	259,528	242,299	217,482	215,989	205,900
12	Exports of domestic stock	" 2,628,028	2,684,494	2,340,779	2,304,795	1,741,787

Note: See Tables 11 to 14 for details of imports and exports by country.

TABLE 11. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1957

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Australia	209,342	—	6,478	3,550	69	2,132	565,350	—
Azores and Madeira	—	—	—	—	—	—	7,303	—
Barbados	—	—	—	—	—	—	—	—
Belgium	—	—	—	313,517	—	—	—	—
British Guiana	—	—	—	—	—	17,477	—	—
B.S.A. Other ¹	—	—	—	560,848	—	—	—	—
China	321	—	—	—	—	—	—	—
Cuba	—	—	3,791	—	—	—	—	—
Czechoslovakia	—	—	—	137,185	—	—	—	—
Denmark	160	—	215	—	—	—	—	—
France	1,495,556	—	81,856	—	—	—	—	4,822
French Africa	—	—	460,157	5,089	—	436,643	1,216,568	—
Germany, Fed. Rep. of	2,511	—	—	—	—	—	64,453	—
Greece	—	—	—	—	—	6,015	141,091	14,330
Haiti	12,749	—	—	—	—	—	24,828	—
Hong Kong	—	—	—	9,585	—	—	—	—
Hungary	—	—	2,871	—	—	—	2,276	—
Ireland	—	—	751	—	—	—	419	—
Israel	4,192	—	372	—	323	—	30,680	—
Italy	5,178	—	—	—	—	—	8,234	—
Jamaica	—	—	16,625	—	—	17,600	585,157	—
Japan	—	—	—	396,156	—	—	—	—
Malta	—	—	—	—	—	—	—	5,092
Mexico	16,759	—	—	—	—	—	11,962	—
Netherlands	—	—	4,430	—	—	—	—	—
Norway	—	38,246	196,613	—	8,113	2,484	5,989	1,600
Portugal	—	—	5,435	—	—	—	—	—
Puerto Rico	72,015	—	—	—	—	—	337,454	—
Spain	—	—	11,551	443,201	—	—	—	—
Sweden	32,278	—	—	—	—	—	239,169	—
Switzerland	—	—	2,306	—	—	—	—	—
Trinidad and Tobago	—	—	1,006	—	—	—	8,908	—
Union of South Africa	—	—	24,842	338,856	—	—	—	—
United Kingdom	240,727	—	—	—	—	—	287,588	—
United States	6,248	626,991	231,887	1,390,568	7,510,752	2,387	488,320	303,528
Yugoslavia	33,664	—	—	93	1,533,252	137	159,857	1,729
.....	2,437	—	4,704	—	—	—	59	—
Total	2,134,173	665,237	1,055,890	3,598,648	9,052,509	484,875	4,185,665	331,101

TABLE 12. Volume of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1957

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	Proof gallons					Gallons		
Australia	64,817	—	671	2,213	20	406	265,193	—
Azores and Madeira	—	—	—	—	—	—	2,260	—
Barbados	—	—	—	96,163	—	—	—	—
Belgium	—	—	—	412,012	—	1,387	—	—
British Guiana	—	—	—	—	—	—	—	—
B.S.A. Other ¹	47	—	—	—	—	—	—	—
China	—	—	156	—	—	—	—	—
Cuba	—	—	—	12,010	—	—	—	—
Czechoslovakia	—	—	19	—	—	—	—	—
Denmark	9	—	5,346	—	—	—	—	5,076
France	180,149	—	41,131	684	—	38,431	339,981	—
French Africa	—	—	—	—	—	—	46,735	—
Germany, Fed. Rep. of	202	—	—	—	—	1,151	28,518	11,808
Greece	1,497	—	—	—	—	—	21,545	—
Haiti	—	—	—	1,325	—	—	—	—
Hong Kong	—	—	205	—	—	—	592	—
Hungary	—	—	120	—	—	—	67	—
Ireland	—	—	29	—	39	—	6,018	—
Israel	262	—	—	—	—	—	2,123	—
Italy	856	—	1,657	—	—	3,661	191,627	—
Jamaica	—	—	—	138,970	—	—	—	—
Japan	—	—	—	—	—	—	—	1,702
Malta	3,550	—	—	—	—	—	7,347	—
Mexico	—	—	206	—	—	—	—	—
Netherlands	—	11,687	19,242	—	2,067	230	1,603	2,000
Norway	—	—	1,097	—	—	—	—	—
Portugal	16,981	—	—	—	—	—	196,093	—
Puerto Rico	—	—	2,223	60,780	—	—	—	—
Spain	4,437	—	—	—	—	—	79,495	—
Sweden	—	—	458	—	—	—	—	—
Switzerland	—	—	53	—	—	—	2,269	—
Trinidad and Tobago	—	—	1,809	76,989	—	—	—	—
Union of South Africa	84,123	—	—	—	—	—	168,510	—
United Kingdom	873	120,590	17,200	381,496	930,908	220	95,321	237,227
United States	9,945	—	—	11	826,636	18	57,501	1,715
Yugoslavia	427	—	813	—	—	—	29	—
Total	368,175	132,277	92,435	1,182,653	1,759,670	45,504	1,512,827	259,528

1. British South Africa (Bechuanaland, Basutoland, Swasiland)

TABLE 13. Value of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska	47	—	—	—	—
American Virgin Islands	37,129	—	—	—	—
Argentina	855	104	—	—	—
Australia	4,774	—	—	—	—
Austria	10,252	—	—	—	—
Azores and Madeira	77,014	—	—	—	—
Bahamas	172,293	300	120	—	30,538
Barbados	5,422	—	—	—	769
Belgian Congo	309	—	—	—	400
Belgium and Luxembourg	6,046	—	—	—	—
Bermuda	414,605	1,772	26	1,280	—
Bolivia	1,055	—	20	—	—
Brazil	10,761	13	—	—	—
British East Africa	278	80	—	—	—
British Guiana	503	—	—	—	2,380
British Honduras	263	—	—	—	475
Burma	464	—	—	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Continued
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Chile					
Colombia	5,817	515	20	—	—
Costa Rica	8,609	656	—	—	—
Cuba	1,264	147	60	—	—
Denmark	198,747 ¹	1,361	744	—	—
	73,091	—	—	—	—
Dominican Republic					
Ecuador	14,396	1,329	—	225	—
Egypt	1,586	13	—	—	—
El Salvador	2,094	65	—	—	—
Ethiopia	6,113 ²	103	40	—	—
	6,856	179	—	—	—
Fiji					
Finland	645	—	—	—	—
Formosa	3,332	2,822	—	—	—
France	39,025	770	—	—	—
French Africa	92,489	308 ³	—	3	—
	1,547	—	140	—	—
French West Indies					
	2,338	—	—	—	—
Germany, Fed. Rep. of					
	1,083,352	519	—	—	—
Gibraltar	121,183	676	—	—	—
Greece	36,593	35	—	—	—
Greenland	101,816	6,510	1,500	—	2,850
Guatemala					
	34,301	2,345	438	—	—
Haiti	7,600	131	—	—	—
Hawaii	16,820	—	—	—	292
Honduras	529	177	—	—	—
Hong Kong	69,147	406	1,000	4	—
Iceland					
	78,823	388	—	—	—
India	1,988	—	—	—	—
Indonesia	395	159	—	—	—
Iran	9,831	590	—	—	—
Iraq	2,178	91	—	—	—
Ireland					
	12,945	33	—	—	—
Israel	1,547	131	113	—	—
Italy	128,455	—	—	—	—
Jamaica	50,334	1,484	562 ⁵	530	939
Japan	1,405,909	11,798	21,426	—	—
Jordan					
	1,051	—	—	—	—
Korea	473	145	—	—	—
Lebanon	18,428	—	—	—	34,000
Leeward and Windward Islands	19,128	—	—	—	—
Liberia	2,460	—	—	—	5,515
Libya					
	30,740	178	—	—	—
Malaya and Singapore	8,053	—	—	—	—
Malta	6,000	—	—	—	—
Mauritius	269	39	—	—	—
Mexico	536,151 ⁶	335	10	—	—
Morocco					
	135,617	75	—	—	—
Netherlands	27,743	—	—	—	—
Netherlands Antilles	33,071	135	—	—	—
New Zealand	27	—	—	—	—
Nicaragua	1,879	—	—	—	—

See footnotes page 20.

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Norway	9,124	13	—	—	—
Pakistan	6,219	—	—	—	—
Panama	143,625	693	150	—	—
Paraguay	302	26	—	—	—
Peru	10,098	—	—	—	—
Philippines	44,883	500	884	—	—
Poland	530	—	—	—	—
Portugal	4,332	—	—	—	—
Portuguese East Africa	577	—	—	—	—
Puerto Rico	100,981	—	—	—	2,200
Rhodesia and Nyasaland	436	—	—	—	—
Spain	118	—	—	—	—
Surinam	644	—	—	—	—
Sweden	34,217	160	—	—	—
Switzerland	34,817	6,043	—	—	—
Thailand (Siam)	1,854	29	—	—	—
Trinidad and Tobago	17,385	1,900	—	—	143,522
Turkey	67,082	800	—	—	—
Union of South Africa	4,122	302	—	—	—
United Kingdom	699,710	38,755	—	—	61
United States	61,607,392 ⁷	35,659	9,506	831 ⁷	3,413,419
United States Oceania	109,095	1,293	—	—	—
Uruguay	2,244	—	—	—	—
Venezuela	70,195	8,315	—	—	—
Yugoslavia	9,113	—	—	—	—
Total	68,163,950	131,405	36,759	2,866	3,637,360

1. Does not include foreign produce re-exported of \$ 340.
2. Does not include foreign produce re-exported of \$11,554.
3. Does not include foreign produce re-exported of \$ 544. (spirits) and \$616 (wines).
4. Does not include foreign produce re-exported of \$ 45.
5. Does not include foreign produce re-exported of \$ 1,333.
6. Does not include foreign produce re-exported of \$10,925.
7. Does not include foreign produce re-exported of \$ 3,472. (spirits) and \$208 (wines).

TABLE 14. Volume of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Proof gallons			Gallons	
Alaska	5	—	—	—	—
American Virgin Islands	4,861	—	—	—	—
Argentina	99	24	—	—	—
Australia	625	—	—	—	—
Austria	1,496	—	—	—	—
Azores and Madeira	10,235	—	—	—	—
Bahamas	22,114	69	42	—	24,199
Barbados	736	—	—	—	562
Belgian Congo	41	—	—	—	360
Belgium and Luxembourg	913	—	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Continued
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Proof gallons			Gallons	
Bermuda	53,928	385	3	800	—
Bolivia	134	—	2	—	—
Brazil	1,584	3	—	—	—
British East Africa	37	18	—	—	—
British Guiana	67	—	—	—	2,100
British Honduras	38	—	—	—	450
Burma	53	—	—	—	—
Chile	709	120	5	—	—
Columbia	1,142	150	—	—	—
Costa Rica	167	35	7	—	—
Cuba	22,194 ¹	272	137	—	—
Denmark	10,257	—	—	—	—
Dominican Republic	1,800	254	—	94	—
Ecuador	185	3	—	—	—
Egypt	263	15	—	—	—
El Salvador	767 ²	23	4	—	—
Ethiopia	674	22	—	—	—
Fiji	90	—	—	—	—
Finland	463	605	—	—	—
Formosa	4,241	103	—	—	—
France	12,245 ³	58	—	3	—
French Africa	195	—	14	—	—
French West Indies	301	—	—	—	—
Germany, Fed. Rep. of	135,320	84	—	—	—
Gibraltar	15,512	129	—	—	—
Greece	4,729	7	—	—	—
Greenland	12,249	1,474	210	—	1,800
Guatemala	4,022	522	31	—	—
Haiti	933	31	—	—	198
Hawaii	1,775	—	—	—	—
Honduras	65	27	—	—	—
Hong Kong	9,359	77	219	—	—
Iceland	9,103	63	—	—	—
India	244	—	—	—	—
Indonesia	54	38	—	—	—
Iran	1,111	123	—	—	—
Iraq	273	21	—	—	—
Ireland	1,997	8	—	—	—
Israel	207	31	16	—	—
Italy	20,051	—	—	—	—
Jamaica	14,977	1,023	88 ⁵	89	727
Japan	188,477	3,510	4,061	—	—
Jordan	149	—	—	—	—
Korea	60	30	—	—	30,600
Lebanon	2,551	—	—	—	—
Leeward and Windward Islands	2,632	—	—	—	3,645
Liberia	308	—	—	—	—
Libya	3,987	38	—	—	—
Malaya and Singapore	1,146	—	—	—	—
Malta	753	—	—	—	—

See footnotes page 22.

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1957

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Proof gallons			Gallons	
Mauritius	38	9	—	—	—
Mexico	84,762 ⁶	78	1	—	—
Morocco	17,706	15	—	—	—
Netherlands	4,551	—	—	—	—
Netherlands Antilles	4,263	23	—	—	—
New Zealand	3	—	—	—	—
Nicaragua	228	—	—	—	—
Norway	1,221	3	—	—	—
Pakistan	744	—	—	—	—
Panama	18,315	158	7	—	—
Paraguay	36	6	—	—	—
Peru	1,139	—	—	—	—
Philippines	5,361	94	132	—	—
Poland	60	—	—	—	—
Portugal	543	—	—	—	—
Portuguese East Africa	70	—	—	—	—
Puerto Rico	13,038	—	—	—	1,836
Rhodesia and Nyasaland	58	—	—	—	—
Spain	15	—	—	—	—
Surinam	84	—	—	—	—
Sweden	4,973	30	—	—	—
Switzerland	5,489	1,812	—	—	—
Thailand (Siam)	242	8	—	—	—
Trinidad and Tobago	2,285	452	—	—	119,367
Turkey	8,938	151	—	—	—
Union of South Africa	595	76	—	—	—
United Kingdom	95,300	16,506	—	—	20
United States	7,005,974 ⁷	9,974	1,444	351 ⁷	2,442,164
United States Oceania	106,426	301	—	—	—
Uruguay	291	—	—	—	—
Venezuela	9,118	1,628	—	—	—
Yugoslavia	1,204	—	—	—	—
Total	7,884,864	40,719	6,423	1,334	2,628,028

1. Does not include foreign produce re-exported of 28 gallons.
2. Does not include foreign produce re-exported of 3,425 gallons.
3. Does not include foreign produce re-exported of 99 gallons (spirits) and 128 gallons (wines).
4. Does not include foreign produce re-exported of 12 gallons.
5. Does not include foreign produce re-exported of 208 gallons.
6. Does not include foreign produce re-exported of 1,617 gallons.
7. Does not include foreign produce re-exported of 136 gallons (spirits) and 99 gallons (wines).

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ANNUAL



CANADA



THE CONTROL AND SALE OF ALCOHOLIC
BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1958)

Published by Authority of

The Honourable Gordon Churchill, Minister of Trade and Commerce

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SYMBOLS

The interpretation of the symbols used throughout this publication is as follows:

.. Not available

... Not applicable

— Nil

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1958)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distributors

of alcoholic beverages. A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1957-58 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1958, amounted to \$421 million, an increase of \$29 million over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1948 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years ended March 31

Government	1958	1957	1956	1955	1954	1948
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	3,823	3,828	3,248	3,130	3,115	¹
Prince Edward Island	1,290	1,200	1,200	1,203	1,183	²
Nova Scotia	11,814	10,944	10,588	9,914	9,816	8,248 ³
New Brunswick	7,361	7,370	7,072	6,335	6,490	6,880 ⁴
Quebec	45,678	43,081	39,539	35,869	35,710	28,073
Ontario	68,510	58,466	53,695	48,066	45,036	36,808
Manitoba	10,638	9,659	8,835	8,311	8,720	6,989
Saskatchewan	11,764	11,253	10,259	10,416	11,408	7,921
Alberta	19,046	17,881	16,260	15,367	15,643	9,971
British Columbia	27,099	25,298	22,819	21,263	21,387	16,598
Sub-Totals	207,023	188,980	173,515	159,874	158,508	121,486
Yukon	827	817	861	792	742	359
Northwest Territories	513	445	388	268	267	119
Totals Provincial and Territorial Governments	208,363	190,242	174,764	160,934	159,517	121,964
Government of Canada	212,868	201,882	189,070	176,963	184,128	145,401
Totals All Governments	421,231	392,124	363,834	337,897	343,645	267,365

¹ Newfoundland became a Canadian province on April 1, 1949.

² Sale of alcoholic beverages prohibited except for medicinal purposes until July 1, 1948.

³ Fiscal year ended November 30, 1947.

⁴ Fiscal year ended October 31, 1947.

Sales

The figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on Table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consumption

although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1958	1957	1958	1957	1958	1957	1958	1957
thousands of dollars								
Newfoundland	5,048	4,868	440	382	9,288	9,038	14,776	14,288
Prince Edward Island	2,077	1,952	151	158	979	894	3,207	3,004
Nova Scotia	15,458	14,644	2,359	2,442	13,646	12,174	31,463	29,280
New Brunswick	10,296	10,169	1,810	1,662	9,040	9,072	21,146	20,903
Quebec	78,664	74,019	12,963	11,350	97,514	96,492	189,141	181,861
Ontario	137,405	127,299	16,198	14,603	163,101	150,941 ^r	316,704	292,843 ^r
Manitoba	18,265	16,189	2,147	1,782	23,724	22,638	44,136	40,609
Saskatchewan	15,960	15,057	2,107	1,957	21,432	20,752	39,499	37,766
Alberta	30,467	28,295	2,631	2,274	29,920	28,415	63,018	58,984
British Columbia	50,363	48,390	4,267	3,806	38,460	36,005	93,090	88,201
Yukon	998	1,019	73	70	973	906	2,044	1,995
Northwest Territories	734	704	57	49	448	362	1,239	1,115
Totals	365,735	342,605	45,203	40,535	408,525	387,689 ^r	819,463	770,829 ^r

¹ For more detailed information for 1958 see Tables 3, 3A, and 3B.

^r Revised in accordance with supplement to "Control and Sale of Alcoholic Beverages in Canada" dated June 25, 1958.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1958	1957	1958	1957	1958	1957	1958	1957
thousands of gallons								
Newfoundland	186	184	56	48	2,692	2,614	2,934	2,846
Prince Edward Island	55	57	319	369	4,847	4,336	5,691	5,212
Nova Scotia	338	332	258	238	3,328	3,342	3,924	3,912
New Brunswick	3,064	2,921	1,913	1,792	66,472	65,155	71,449	69,868
Quebec	5,232	5,009	2,514	2,357	90,448	87,662 ^r	98,194	95,028 ^r
Ontario	699	628	325	285	12,929	10,673	13,953	11,586
Manitoba	577	574	340	315	9,253	9,002	10,170	9,891
Saskatchewan	1,010	966	406	366	15,045	14,428	16,461	15,760
Alberta	1,795	1,806	609	542	19,675	18,533	22,079	20,881
British Columbia	30	31	6	6	216	201	252	238
Yukon	20	20	5	4	109	88	134	112
Northwest Territories								

¹ For more detailed information for 1958 see Tables 5, 5A, and 5B.

^r Revised in accordance with supplement to "Control and Sale of Alcoholic Beverages in Canada" dated June 25, 1958.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

Number of stores in operation

	March 31, 1958	March 31, 1957
Newfoundland	10	9
Prince Edward Island	7	7
Nova Scotia	52	51
New Brunswick	38	39
Quebec	140	133
Ontario	217	210
Manitoba	34	22
Saskatchewan	77	76
Alberta	74	69
British Columbia	107	106
Yukon	5	4
Northwest Territories	4	4

Imports and Exports

Increases in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1958 over the previous fiscal year were as follows:

Spirits — from \$16,506,457 to \$18,682,635
Wines — from \$ 4,670,540 to \$ 5,457,081
Beer — from \$ 331,101 to \$ 420,544

The value of domestic spirits exported decreased from \$68,332,114 to \$68,090,724, but exports of domestic wines and beer increased as follows:

Wines — from \$ 2,866 to \$ 7,289
Beer — from \$3,637,360 to \$4,042,886

For a detailed breakdown by country, see Tables 10 to 14 of this report.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the cost of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed

assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Table 4. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, for sale by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Tables 5, 5A, and 5B.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by dollar value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 6. Government Liquor Authorities' Stocks on Hand at End of Year.

This table shows the value of stocks on hand as at March 31, 1958, and consists of stock for sale and stock in bond. Stock for sale includes the value of stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse at year-end.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Effective July 1, 1957 excise duties on imported "blending liquor" are recorded separately from import duties, largely accounting for the decrease in the revenue shown under import duties and the corresponding increase in excise duties.

Table 8. Production of Alcoholic Beverages.

For spirits and beer, this table covers the years ended March 31, 1954 to 1958; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the calendar years ended December 31st, 1953 to 1957.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and

customs duties. Proof strength can be determined by the use of an instrument known as a Sykes' Hydrometer.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example for the fiscal year ended March 31, 1958, the excise duty rate on most spirits was \$12 per proof gallon; on Canadian brandy it was \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 10. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 10, item 8, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

April 17, 1959.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
				dollars		
1	Net income from sales ²	2, 125, 970	953, 977	11, 472, 790	7, 297, 721	30, 308, 238
2	Sales tax .....	...	291, 487	...	...	1, 918, 781
3	Licences and permits ³	1, 664, 757 ⁴	30, 161	286, 874	15, 048	13, 155, 186
4	Fines and confiscations ³	28, 280	14, 306	54, 418	29, 200	246, 046
5	Commission on general sales tax collections	4, 191	...	...	19, 015	50, 119
6	Total revenue	3, 823, 198	1, 289, 931	11, 814, 082	7, 360, 984	45, 678, 370

¹ See explanatory comment page 7.

² After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows; Newfoundland 16,451; Prince Edward Island —; Nova Scotia 42,576; New Brunswick 55,733; Quebec 142,268; Ontario 374,427; Manitoba 304,733; Saskatchewan 71,231; Alberta 98,713; British Columbia 388,663; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
				dollars	
1	Earnings reported by Liquor Authority	3, 823, 198	984, 138	11, 139, 297	7, 331, 784
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	291, 487	—	—
3	Licences and permits	—	—	95, 128	—
4	Fines and confiscations	—	14, 306	3, 994	29, 200
	Expenditure deducted before arriving at earnings of Liquor Authority: ³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	534, 916	—
7	Maintenance of prisoners	—	—	40, 747	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 6)	3, 823, 198	1, 289, 931	11, 814, 082	7, 360, 984

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

² Under the Government Liquor Control Act of Alberta, \$149,519 share of fines included in this amount was paid to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
				dollars	
	Spirits:				
1	Alcohol	484	..	4, 298	..
2	Brandy	125, 614	..	239, 595	..
3	Gin	441, 372	..	1, 807, 520	..
4	Liqueurs	52, 245	..	128, 303	..
5	Rum	2, 910, 029	..	10, 235, 761	..
6	Whisky	1, 517, 370	..	2, 607, 970	..
7	Other	1, 242	..	434, 225	..
8	Total spirits	5, 048, 356	2, 076, 980	15, 457, 672	10, 295, 746
	Wines:				
9	Sparkling	18, 932	..	57, 167	..
10	Non-sparkling	420, 741	..	2, 301, 768	..
11	Total wines	439, 673	150, 772	2, 358, 935	1, 809, 937
12	Beer	9, 287, 877	979, 003	13, 645, 912	9, 039, 911
13	Total sales	14, 775, 906	3, 206, 755²	31, 462, 519²	21, 145, 594

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.

² Includes health tax of 10% on retail selling price amounting to \$291,487. See Table 1, item 2.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1958

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
dollars									
46,761,972	8,084,968	11,534,810	17,994,383	26,569,948	163,104,777	736,818	477,554	164,319,149	1
21,581,592	2,457,896	56,847	796,646 ²	428,210	2,210,268	74,943	...	2,285,211	2
166,616	95,009	122,937	254,971	...	40,473,217	7,430	35,233	40,515,880	3
...	...	49,374	...	100,470	1,011,783	8,157	...	1,019,940	4
...	...	...	...	...	223,169	...	...	223,169	5
68,510,180	10,637,873	11,763,968	19,046,000	27,098,628	207,023,214	827,348	512,787	208,363,349	6

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

² Includes \$1,578,317 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

³ Sale of individual permits discontinued April 1, 1957.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
42,122,181	66,120,479	10,518,543	11,636,870	17,772,549	26,838,507	737,203	512,787	1
1,918,781	—	—	—	—	—	74,943	—	2
197,974	672,601	—	—	18,480	34,010	7,100	—	3
—	—	95,009	119,205	254,971 ²	—	8,102	—	4
—	823,252	—	—	1,000,000	—	—	—	5
1,439,434	—	24,321	7,893	—	100,522	—	—	6
—	893,848	—	—	—	125,589	—	—	7
—	—	—	—	—	—	—	—	8
45,678,370	68,510,180	10,637,873	11,763,968	19,046,000	27,098,628	827,348	512,787	9

² See comment on page 8.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
5,189,806	723,384	3,487	..	3,424	9,896	164	..	..	1
8,243,296	4,964,767	778,783	..	1,070,463	1,231,844	15,204	..	..	2
22,009,544	13,840,267	999,621	..	3,300,407	5,938,858	128,712	..	..	3
2,905,412	3,730,881	441,852	..	618,607	781,717	26,137	..	..	4
5,419,692	13,245,417	1,176,399	..	5,599,367	7,643,997	167,456	..	..	5
34,612,143	97,407,595	13,556,937	..	19,769,916	33,352,558	527,313	..	..	6
284,322	3,492,760	1,307,626	..	104,464	1,404,250	133,626	..	..	7
78,664,215	137,405,071	18,264,705	15,960,096	30,466,648	50,363,120	998,612	734,121	365,735,342	8
1,142,883	1,586,046	..	..	125,808	268,839	6,636	..	..	9
11,820,230	14,612,029	..	..	2,505,120	3,998,642	66,357	..	..	10
12,963,113	16,198,075	2,147,356	2,107,100	2,630,928	4,267,481	72,993	56,779	45,203,142	11
97,513,536	163,101,189	23,724,226	21,432,246	29,920,234	38,459,504	973,041	448,064	408,524,743	12
189,140,864	316,704,335	44,136,287	39,499,442	63,017,810	93,090,105	2,044,646	1,238,964	819,463,227	13

¹ Before deducting discounts and rebates \$99,175.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	—	..	4,298	..
2	Brandy	—	..	123,679	..
3	Gin	245,922	..	1,581,072	..
4	Liqueurs	14,420	..	61,520	..
5	Rum	1,050,121	..	4,520,939	..
6	Whisky	443,730	..	1,247,935	..
7	Other	—	..	434,225	..
8	Total spirits	1,754,193	..	7,973,668	..
	Wines:				
9	Sparkling	11,400	..	40,117	..
10	Non-sparkling	308,108	..	1,894,750	..
11	Total wines	319,508	..	1,934,867	..
12	Beer	9,189,675	..	13,459,667	..
13	Total sales	11,263,376	..	23,368,202	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	484	..	—	..
2	Brandy	125,614	..	115,916	..
3	Gin	195,450	..	226,448	..
4	Liqueurs	37,825	..	66,783	..
5	Rum	1,859,908	..	5,714,822	..
6	Whisky	1,073,640	..	1,360,035	..
7	Other	1,242	..	—	..
8	Total spirits	3,294,163	..	7,484,004	..
	Wines:				
9	Sparkling	7,532	..	17,050	..
10	Non-sparkling	112,633	..	407,018	..
11	Total wines	120,165	..	424,068	..
12	Beer	98,202	..	186,245	..
13	Total sales	3,512,530	..	8,094,317	..

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹
Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines — sparkling.. .. \$	...	...	...	...	...
2	gal. ....	...	...	...	...	...
3	Wines — non-sparkling..... \$	...	...	...	...	...
4	gal. ....	...	...	...	...	...
5	Beer	8,439,076	...	...	...	97,443,209
6	gal.	2,434,349	...	...	...	66,456,914

¹ Dollar figures are included in Table 3 and volume figures in Table 5.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
5,189,806	723,384	3,487	..	3,424	9,896	164	..	1
781,449	1,846,281	189,521	..	95,306	27,244	148	..	2
20,085,394	12,473,236	850,086	..	2,988,553	5,002,669	97,325	..	3
1,277,007	1,891,507	207,718	..	266,719	264,320	2,047	..	4
1,644,798	7,098,503	263,903	..	3,154,165	4,347,357	68,553	..	5
25,484,037	84,057,150	11,485,960	..	16,070,063	26,678,364	425,328	..	6
211,850	68,364	1,237,760	..	44,656	1,130,242	133,604	..	7
54,674,341	108,158,425	14,238,435	..	22,622,886	37,460,092	727,169	..	8
437,208	1,245,745	..	..	53,208	73,931	1,390	..	9
4,717,348	10,909,960	..	..	1,684,828	2,629,611	41,661	..	10
5,154,556	12,155,705	1,388,402	..	1,738,036	2,703,542	43,051	..	11
96,697,486	162,792,644	23,682,066	..	29,875,854	38,152,543	963,403	..	12
156,526,383	283,106,774	39,308,903	..	54,236,776	78,316,177	1,733,623	..	13

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
—	—	—	..	—	—	—	..	1
7,461,847	3,118,486	589,262	..	975,157	1,204,600	15,056	..	2
1,924,150	1,367,031	149,535	..	311,854	936,189	31,387	..	3
1,628,405	1,839,375	234,134	..	351,888	517,397	24,090	..	4
3,774,894	6,146,914	912,496	..	2,445,202	3,296,640	98,903	..	5
9,128,106	13,350,445	2,070,977	..	3,699,853	6,674,194	101,985	..	6
72,472	3,424,396	69,866	..	59,808	274,008	21	..	7
23,989,874	29,246,647	4,026,270	..	7,843,762	12,903,028	271,442	..	8
705,675	340,300	..	..	72,600	194,908	5,246	..	9
7,102,882	3,702,070	..	..	820,292	1,369,031	24,696	..	10
7,808,557	4,042,370	758,954	..	892,892	1,563,939	29,942	..	11
816,050	308,544	42,160	..	44,380	306,961	9,639	..	12
32,614,481	33,597,561	4,827,384	..	8,781,034	14,773,928	311,023	..	13

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹
Fiscal Year Ended March 31, 1958

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
839,231	...	...	...	...	...	...	839,231	1
107,421	...	...	...	...	...	...	107,421	2
5,470,891	...	...	...	...	...	...	5,470,891	3
997,041	...	...	...	...	...	...	997,041	4
160,352,539	3,748,276	...	...	...	...	...	269,983,100	5
89,322,706	1,686,724	...	...	...	...	...	159,900,693	6

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gallons				
1	Spirits:					
2	Alcohol	15	..	117	20	245,407
3	Brandy	4,323	..	7,440	10,122	287,219
4	Gin	18,949	..	64,322	49,395	943,092
5	Liqueurs	2,008	..	4,049	3,066	105,048
6	Rum	114,211	..	353,879	159,479	198,583
7	Whisky	46,142	..	80,002	104,276	1,273,251
8	Other	48	..	15,028	11,946	11,002
9	Total spirits	185,696	..	524,837	338,304	3,063,602
10	Wines:					
11	Sparkling	970	..	4,460	..	39,520
12	Non-sparkling	55,158	..	314,619	..	1,873,871
13	Total wines	56,128	..	319,079	258,322	1,913,391
14	Beer	2,691,841	..	4,847,355	3,327,675	66,472,006
15	Total sales	2,933,665	..	5,691,271	3,924,301	71,448,999

¹ For explanation see commentary page 8.

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	—	..	117	20
3	Brandy	—	..	3,921	1,643
4	Gin	10,647	..	55,744	37,131
5	Liqueurs	629	..	2,026	1,445
6	Rum	39,969	..	148,773	32,912
7	Whisky	13,960	..	39,575	56,006
8	Other	—	..	15,028	11,786
9	Total spirits	65,205	..	265,184	140,943
10	Wines:				
11	Sparkling	712	..	3,953	..
12	Non-sparkling	46,254	..	268,638	..
13	Total wines	46,966	..	272,591	238,150
14	Beer	2,671,697	..	4,807,445	3,301,892
15	Total sales	2,783,868	..	5,345,220	3,680,985

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	15	..	—	—
3	Brandy	4,323	..	3,519	8,479
4	Gin	8,302	..	8,578	12,264
5	Liqueurs	1,379	..	2,023	1,621
6	Rum	74,242	..	205,106	126,587
7	Whisky	32,182	..	40,427	48,270
8	Other	48	..	—	160
9	Total spirits	120,491	..	259,653	197,361
10	Wines:				
11	Sparkling	258	..	507	..
12	Non-sparkling	8,904	..	45,981	..
13	Total wines	9,162	..	46,488	20,172
14	Beer	20,144	..	39,910	25,783
15	Total sales	149,797	..	346,051	243,316

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1958

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹	\$ 791,980	289,309	2,087,526	2,014,701	9,968,976
2	Stock in bond ²	\$ 314,000	... ³	234,505	132,086	5,474,694

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1958

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons							
34,244	107	..	94	276	4	—	1
177,224	28,761	..	36,001	39,418	389	240	2
571,412	40,987	..	117,360	227,410	4,325	1,947	3
133,178	18,629	..	21,719	27,583	839	338	4
509,820	45,205	..	187,910	269,878	4,105	4,136	5
3,675,392	514,444	..	641,976	1,165,065	16,031	12,113	6
131,118	50,875	..	4,990	65,486	3,969	1,730	7
5,232,388	699,008	577,362	1,010,050	1,795,116	29,662	20,504	8
152,452	..	..	3,795	10,273	195	..	9
2,361,593	..	..	402,491	599,209	6,172	..	10
2,514,045	325,170	339,778	406,286	609,482	6,367	4,876	11
90,447,877	12,929,290	9,253,233	15,044,640	19,674,670	215,779	109,136	12
98,194,310	13,953,468	10,170,373	16,460,976	22,079,268	251,808	134,516	13

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
245,407	34,244	107	..	94	276	4	—	1
31,025	71,449	7,488	..	3,274	1,179	9	..	2
868,199	522,112	35,209	..	106,465	193,972	3,320	..	3
55,478	75,308	9,382	..	9,786	11,080	69	..	4
65,055	275,643	10,798	..	108,430	154,246	1,963	..	5
968,437	3,269,469	446,230	..	530,354	955,702	13,151	..	6
9,316	2,999	47,406	..	3,711	43,757	3,968	..	7
2,242,917	4,251,224	556,620	..	762,114	1,360,212	22,484	..	8
20,696	142,207	..	..	2,336	3,728	44	..	9
1,078,719	2,033,823	..	..	318,270	478,291	4,433	..	10
1,099,415	2,176,030	255,691	..	320,606	482,019	4,477	..	11
65,966,582	90,382,275	12,919,252	..	15,036,321	19,618,590	214,201	..	12
69,308,914	96,809,529	13,731,563	..	16,119,041	21,460,821	241,162	..	13

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1958

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
—	—	—	..	—	—	—	—	1
256,194	105,775	21,273	..	32,727	38,239	380	..	2
74,893	49,300	5,778	..	10,895	33,438	1,005	..	3
49,570	57,870	9,247	..	11,933	16,503	770	..	4
133,528	234,177	34,407	..	79,480	115,632	2,142	..	5
304,814	405,923	68,214	..	111,622	209,363	2,880	..	6
1,686	128,119	3,469	..	1,279	21,729	1	..	7
820,685	981,164	142,388	..	247,936	434,904	7,178	..	8
18,824	10,245	..	..	1,459	6,545	151	..	9
795,152	327,770	..	..	84,221	120,918	1,739	..	10
813,976	338,015	69,479	..	85,680	127,463	1,890	..	11
505,424	65,602	10,038	..	8,319	56,080	1,578	..	12
2,140,085	1,384,781	221,905	..	341,935	618,447	10,646	..	13

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1958

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
19,469,400	1,890,987	3,727,287	2,928,554	6,477,308	262,754	503,919	50,412,701	1
1,379,124	566,432	67,749	1,115,669	524,083	20,421	—	9,828,763	2

¹ Prince Edward Island has no bonded warehouse.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1954 to 1958

No.	Nature of levy	1958	1957	1956	1955	1954
				dollars		
	On spirits:					
1	Excise duty ²	83,653,144	70,341,062	61,170,329	56,281,510	49,503,239
2	Licences.....	7,250	7,750	6,500	8,000	7,500
3	Import duty ³	36,619,138	44,430,918	43,369,634	43,288,528	47,745,138
4	Total on spirits	120,279,532	114,779,730	104,546,463	99,578,038	97,255,877
	On wines:					
5	Excise taxes	2,744,237	2,618,324	2,485,760	2,354,267	2,230,673
6	Import duty	1,425,654	1,262,968	1,157,824	1,081,586	985,360
7	Total on wines	4,169,891	3,881,292	3,643,584	3,435,853	3,216,033
	On malt and malt products:					
8	Excise duty on:					
9	Beer.....	88,225,546	83,077,741	80,742,806	72,676,282 ⁴	4,799,823 ⁵
	Malt	—	—	—	1,151,032 ⁴	78,733,288
	Licences:					
10	Beer.....	3,250	3,750	3,500	3,450	3,350
11	Import duty on beer	190,260	139,539	133,722	118,088	119,875
12	Total on malt and malt products	88,419,056	83,221,030	80,880,028	73,948,851	83,656,336
13	Grand total⁶	212,868,479	201,882,052	189,070,075	176,962,742	184,128,246

¹ This table excludes revenue from the 10% sales tax. For explanation see introduction.² Collections on liquor imported for blending purposes are included with import duty until July 1, 1957.³ See explanatory comment on this table, page 9.⁴ Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.⁵ Other than malt beer.⁶ Drawbacks and refunds of duties and taxes have not been deducted.**TABLE 8. Production of Alcoholic Beverages**

Fiscal Years Ended March 31, 1954 to 1958

No.	Type	1958	1957	1956	1955	1954
1	Spirits..... pf. gal.	28,135,387	30,028,834	28,535,869	27,330,433	24,710,625
2	Wines ¹ gal.	5,403,508	5,473,876	5,684,088	5,055,164	4,135,190
3	Beer..... "	241,933,675	230,464,832	224,170,813	211,748,879	212,761,546

¹ See explanatory comment on this table, page 9.**TABLE 9. Warehousing Transactions in Spirits**

Fiscal Years Ended March 31, 1954 to 1958

No.	Details	1958	1957	1956	1955	1954
				proof gallons		
1	In warehouse at beginning of year including transits	118,399,440	110,767,741	103,511,675	95,987,898	92,654,514
	Add:					
2	Warehoused during year—ex distillery	36,318,128	37,540,104	34,287,656	32,692,838	31,347,070
3	Otherwise warehoused	13,004	11,701	12,839	10,689	16,438
4	Total additions	36,331,132	37,551,805	34,300,495	32,703,527	31,363,508
	Deduct:					
	Entered for consumption:					
5	Matured	7,318,762	7,012,129	6,285,934	5,852,574	5,610,467
6	Unmatured.....	611,530	634,598	896,873	657,932	518,636
7	Exported in bond	8,071,789	7,945,238	7,235,272	6,734,188	7,208,200
8	Otherwise accounted for ¹	8,504,779	7,656,560	7,669,194	7,348,301	9,168,419
9	Taken for redistillation	6,214,332	6,671,581	4,957,156	4,586,755	5,524,402
10	Total deductions	30,721,192	29,920,106	27,044,429	25,179,750	28,030,124
11	In warehouse at end of year including transits	124,009,380	118,399,440	110,767,741	103,511,675	95,987,898

¹ See explanatory comment on this table, page 9.

TABLE 10. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1954 to 1958

No.	Details	1958	1957	1956	1955	1954
Spirits:						
1	Imports	\$ 18,682,635	16,506,457	15,459,852	15,555,464	16,199,944
2	Exports of domestic stock	\$ 68,090,724	68,332,114	62,303,777	58,355,152	61,378,734
Wines:						
3	Imports	\$ 5,457,081	4,670,540	4,245,573	3,888,042	3,444,217
4	Exports of domestic stock	\$ 7,289	2,866	5,196	10,499	4,508
Beer:						
5	Imports	\$ 420,544	331,101	308,577	276,381	274,505
6	Exports of domestic stock	\$ 4,042,886	3,637,360	3,673,649	3,254,411	3,096,937
Spirits:						
7	Imports pf. gal.	4,716,432	3,535,210	3,431,704	3,440,039	3,780,866
8	Exports of domestic stock	" 8,025,374	7,932,006	7,290,830	6,707,577	7,103,303
Wines:						
9	Imports gal.	1,783,708	1,558,331	1,437,052	1,331,334	1,234,904
10	Exports of domestic stock	" 3,253	1,334	3,008	4,496	2,694
Beer:						
11	Imports	" 336,429	259,528	242,299	217,482	215,989
12	Exports of domestic stock	" 2,923,271	2,628,028	2,684,494	2,340,779	2,304,795

Note: See Tables 11 to 14 for details of imports and exports during the fiscal year ended March 31, 1958 by country.

TABLE 11. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1958

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	dollars							
Australia	223,115	—	7,259	—	—	2,916	605,510	—
Azores and Madeira	—	—	—	—	—	—	6,576	—
Barbados	—	—	—	325,931	—	—	—	—
Belgium	—	—	—	—	—	20,336	—	—
British Guiana	—	—	—	1,071,297	—	—	—	158
Cuba	—	—	945	136,978	—	—	—	—
Czechoslovakia	—	—	345	—	—	—	—	—
Denmark	178	—	96,758	—	—	—	4,031	10,603
France	1,861,108	—	490,874	5,715	—	482,742	1,516,772	—
French Africa	—	—	—	—	—	—	71,785	—
Germany, Fed. Rep. of	11,027	473	—	—	—	7,116	202,374	19,540
Greece	19,616	—	1,815	—	—	—	15,204	—
Haiti	—	—	—	14,170	143	—	—	—
Hong Kong	—	—	600	—	—	—	1,157	—
Hungary	—	—	719	—	—	—	1,421	—
Ireland	—	—	2,593	—	1,547	—	19,429	—
Israel	7,550	—	—	—	—	—	17,641	—
Italy	6,965	—	22,851	—	—	21,397	725,465	—
Jamaica	—	—	378	386,201	—	—	—	—
Japan	—	—	—	—	—	—	1,348	6,315
Malta	20,125	—	—	—	—	—	23,686	—
Mexico	—	—	3,664	—	—	—	—	—
Netherlands	1,097	48,125	224,317	—	8,588	1,712	10,639	3,376
New Zealand	—	—	129	—	—	—	—	—
Norway	—	—	3,935	—	—	—	—	—
Portugal	86,106	—	—	—	—	60	348,750	—
Puerto Rico	—	—	13,413	466,660	—	—	—	—
Spain	31,131	—	—	—	—	192	267,632	—
Sweden	—	—	2,588	—	—	—	—	—
Switzerland	1,337	—	2,017	—	—	—	8,879	—
Trinidad and Tobago	—	—	19,364	404,939	—	—	—	—
Union of South Africa	397,452	—	—	—	—	—	315,648	—
United Kingdom	13,484	689,288	248,342	1,357,295	7,541,453	2,695	489,357	321,335
United States	79,529	—	1,870	—	2,308,074	1,082	263,529	59,217
Yugoslavia	10,393	—	769	—	—	—	—	—
Total	2,770,213	737,886	1,145,545	4,169,186	9,859,805	540,248	4,916,833	420,544

TABLE 12. Volume of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1958

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	proof gallons					gallons		
Australia	70,728	—	727	—	—	418	284,434	—
Azores and Madeira	—	—	—	—	—	—	1,722	—
Barbados	—	—	—	96,801	—	—	—	—
Belgium	—	—	—	—	—	1,593	—	—
British Guiana	—	—	—	985,250	—	—	—	87
Cuba	—	—	48	12,948	—	—	—	—
Czechoslovakia	—	—	49	—	—	—	—	—
Denmark	9	—	6,412	—	—	—	1,398	9,456
France	209,375	—	44,139	785	—	42,948	393,215	—
French Africa	—	—	—	—	—	—	50,773	—
Germany, Fed. Rep. of	869	105	—	—	—	1,277	37,499	16,033
Greece	2,231	—	217	—	—	—	11,180	—
Haiti	—	—	—	1,948	11	—	—	—
Hong Kong	—	—	29	—	—	—	219	—
Hungary	—	—	110	—	—	—	402	—
Ireland	—	—	189	—	193	—	3,920	—
Israel	491	—	—	—	—	—	4,493	—
Italy	923	—	1,868	—	—	4,532	239,179	—
Jamaica	—	—	30	146,410	—	—	—	—
Japan	—	—	—	—	—	—	519	2,035
Malta	4,182	—	—	—	—	—	15,166	—
Mexico	—	—	166	—	—	—	—	—
Netherlands	140	15,083	20,900	—	2,076	144	2,105	3,134
New Zealand	—	—	13	—	—	—	—	—
Norway	—	—	792	—	—	—	—	—
Portugal	21,515	—	—	—	—	5	218,490	—
Puerto Rico	—	—	2,628	64,136	—	—	—	—
Spain	4,917	—	—	—	—	40	88,568	—
Sweden	—	—	514	—	—	—	—	—
Switzerland	77	—	103	—	—	—	2,406	—
Trinidad and Tobago	—	—	920	93,116	—	—	—	—
Union of South Africa	159,346	—	—	—	—	—	187,274	—
United Kingdom	1,600	142,028	18,515	376,988	973,009	214	92,057	242,501
United States	33,338	—	153	—	1,195,263	130	97,388	63,183
Yugoslavia	1,882	—	137	—	—	—	—	—
Total	511,623	157,216	98,659	1,778,382	2,170,552	51,301	1,732,407	336,429

TABLE 13. Value of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
American Virgin Islands	68,833	—	—	—	—
Argentina	527	—	—	—	—
Australia	4,666	—	—	—	—
Austria	10,006	—	—	—	—
Azores and Madeira	140,464	—	—	—	—
Bahamas	179,682	418	—	261	24,937
Barbados	4,830	—	—	—	638
Belgian Congo	225	—	60	—	530
Belgium and Luxembourg	12,667	543	—	1,272	600
Bermuda	350,063	1,367	—	2,999	26,867
Bolivia	864	70	—	—	—
Brazil	9,512	—	—	—	—
British Guiana	279	—	—	—	4,390
British Honduras	789	—	—	—	—
Burma	53	—	—	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Continued
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
Chile	3,023	65	—	—	—
China	105	—	—	—	—
Colombia	6,806	493	—	—	—
Costa Rica	1,087	—	240	—	—
Cuba	214,979	1,074	232	—	—
Denmark	54,720	—	—	—	—
Dominican Republic	9,875	155	—	—	—
Ecuador	2,667	—	—	—	—
Egypt	9,900	—	—	—	20,295
El Salvador	4,764	—	—	—	—
Ethiopia	20,933	441	—	—	—
Fiji	300	—	—	—	—
Finland	1,650	—	—	—	—
Formosa	58,734	610	—	—	—
France	50,825	601	—	—	—
French Africa	3,802	—	100	—	—
French West Indies	665	—	—	—	—
Germany, Fed. Rep. of	1,000,979	—	—	—	—
Gibraltar	84,650	—	—	—	—
Gold Coast	629	—	—	—	—
Greece	58,157	—	—	—	—
Greenland	49,716	800	800	—	—
Guatemala	30,917	1,835	—	—	100
Haiti	871	—	—	—	—
Hawaii	110,280	—	—	—	—
Honduras	1,992	361	60	—	—
Hong Kong	73,271	—	1,400	—	—
Iceland	86,246	288	—	—	—
India	4,477	—	—	—	—
Indochina	1,864	598	—	—	—
Indonesia	3,318	—	—	—	—
Iran	12,992	4,322	—	—	—
Iraq	3,789	120	—	—	—
Ireland	16,837	281	—	—	—
Israel	5,169	—	—	—	—
Italy	137,816	—	—	—	6,000
Jamaica	47,298	—	69 ¹	947	642
Japan	1,159,833	5,962	17,000	—	—
Jordan	315	—	—	—	—
Korea	503	72	—	—	—
Lebanon	25,592	—	—	—	—
Leeward and Windward Islands	7,223	—	—	—	2,025
Liberia	4,860	—	—	—	—
Libya	38,802	—	—	—	—
Malaya and Singapore	7,630	—	—	—	—
Malta	19,800	—	—	—	—
Mexico	310,654	198	—	—	—
Morocco	108,570	—	—	—	—
Netherlands	18,125	—	—	—	—
Netherlands Antilles	34,895	—	—	—	—
Nicaragua	2,511	90	75	—	1,050

See footnotes page 20.

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
Norway	10,946	—	—	—	—
Pakistan	7,635	—	—	—	205
Panama	183,630 ²	485	—	—	—
Peru	8,863	325	87	—	—
Philippines	57,766	116	875	—	—
Poland	332	—	—	—	—
Portugal	2,608	53	—	—	—
Portuguese West Africa	563	—	—	—	—
Puerto Rico	69,372	—	—	—	—
Rhodesia and Nyasaland	2,788	—	—	—	—
Spain	34,680	—	—	—	—
Sweden	31,284	—	—	—	—
Switzerland	28,500	2,511	—	—	—
Syria	1,103	—	—	—	—
Thailand (Siam) ..	2,105	331	—	—	—
Trinidad and Tobago	15,391	1,425	—	235	124,877
Turkey	59,230	—	—	—	—
Union of South Africa	6,567	153	—	—	—
United Kingdom	486,685	18,991	³	—	880
United States	62,060,724 ⁴	41,774	20,366	1,575 ⁴	3,828,850 ⁴
United States Oceania	74,396	1,931	—	—	—
Uruguay	5,314	534	—	—	—
Venezuela	92,943	7,119	—	—	—
Yugoslavia	10,547	—	—	—	—
Total	67,952,848	96,512	41,364	7,289	4,042,886

¹ Does not include foreign produce re-exported of \$10,323.

² Does not include foreign produce re-exported of \$ 2,694.

³ Foreign produce re-exported, \$43,482.

⁴ Does not include foreign produce re-exported of \$173. (spirits), \$164 (wines) \$2,590 (beer).

TABLE 14. Volume of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
American Virgin Islands	9,092	—	—	—	—
Argentina	58	—	—	—	—
Australia	552	—	—	—	—
Austria	1,527	—	—	—	—
Azores and Madeira	18,882	—	—	—	—
Bahamas	23,264	88	—	29	22,314
Barbados	669	—	—	—	599
Belgian Congo	30	—	8	—	360
Belgium and Luxembourg	1,774	163	—	300	450

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Continued
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Bermuda	46,074	309	—	1,844	23,662
Bolivia	109	16	—	—	—
Brazil	1,303	—	—	—	—
British Guiana	38	—	—	—	—
British Honduras	114	—	—	—	3,210
Burma	6	—	—	—	—
Chile	371	13	—	—	—
China	15	—	—	—	—
Colombia	912	98	—	—	—
Costa Rica	159	—	30	—	—
Cuba	25,061	224	44	—	—
Denmark	7,523	—	—	—	—
Dominicar Republic	1,175	38	—	—	—
Ecuador	327	—	—	—	—
Egypt	1,123	—	—	—	—
El Salvador	600	—	—	—	16,605
Ethiopia	2,441	75	—	—	—
Fiji	36	—	—	—	—
Finland	228	—	—	—	—
Formosa	6,751	98	—	—	—
France	5,827	90	—	—	—
French Africa	474	—	12	—	—
French West Indies	85	—	—	—	—
Germany, Fed. Rep. of	122,397	—	—	—	—
Gibraltar	11,184	—	—	—	—
Gold Coast	82	—	—	—	—
Greece	7,241	—	—	—	—
Greenland	5,933	181	105	—	—
Guatemala	3,684	400	—	—	—
Haiti	106	—	—	—	90
Hawaii	11,865	—	—	—	—
Honduras	248	81	7	—	—
Hong Kong	9,714	—	306	—	—
Iceland	10,475	67	—	—	—
India	550	—	—	—	—
Indo-China	256	121	—	—	—
Indonesia	424	—	—	—	—
Iran	1,479	976	—	—	—
Iraq	520	30	—	—	—
Ireland	2,633	36	—	—	—
Israel	685	—	—	—	—
Italy	21,952	—	—	—	—
Jamaica	17,735	—	13 ¹	342	5,400
Japan	157,176	1,850	3,150	—	576
Jordan	45	—	—	—	—
Korea	52	15	—	—	—
Lebanon	3,455	—	—	—	—
Leeward and Windward Islands	997	—	—	—	—
Liberia	608	—	—	—	1,627
Libya	5,107	—	—	—	—
Malaya and Singapore	1,079	—	—	—	—
Malta	2,590	—	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded
Fiscal Year Ended March 31, 1958

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Mexico	43,433	45	—	—	—
Morocco	14,024	—	—	—	—
Netherlands	2,178	—	—	—	—
Netherlands Antilles	4,517	—	—	—	—
Nicaragua	297	13	12	—	900
Norway	1,440	—	—	—	—
Pakistan	870	—	—	—	194
Panama	23,671 ²	90	—	—	—
Peru	1,043	69	11	—	—
Philippines	6,938	20	121	—	—
Poland	38	—	—	—	—
Portugal	358	5	—	—	—
Portuguese West Africa	75	—	—	—	—
Puerto Rico	8,976	—	—	—	—
Rhodesia and Nyasaland	391	—	—	—	—
Spain	4,653	—	—	—	—
Sweden	4,632	—	—	—	—
Switzerland	4,472	746	—	—	—
Syria	158	—	—	—	—
Thailand (Siam)	282	79	—	—	—
Trinidad and Tobago	2,018	337	—	55	112,177
Turkey	7,930	—	—	—	—
Union of South Africa	927	38	—	—	—
United Kingdom	81,290	6,753	³	—	720
United States	7,196,146 ⁴	10,904	3,294	683 ⁴	2,734,387 ⁴
United States Oceania	10,246	460	—	—	—
Uruguay	693	119	—	—	—
Venezuela	12,112	1,553	—	—	—
Yugoslavia	1,381	—	—	—	—
Total	7,992,061	26,200	7,113	3,253	2,923,271

¹ Does not include foreign produce re-exported of 6,408 gallons.

² Does not include foreign produce re-exported of 604 gallons.

³ Foreign produce re-exported, 24,157 gallons.

⁴ Does not include foreign produce re-exported of 13 gallons (spirits) 415 gallons (wines) 2,040 gallons (beer).

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(Fiscal Year Ended March 31, 1959)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil or zero.

^r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1959)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distributors of

alcoholic beverages. A federal general sales tax, and provincial general sales taxes in five provinces are imposed on liquor sales to consumers. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1958-59 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1959, amounted to \$431 million, an increase of \$10 million over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1949 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years ended March 31

Government	1959	1958	1957	1956	1955	1949
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	3,959	3,823	3,828	3,248	3,130	¹
Prince Edward Island	1,379	1,290	1,200	1,200	1,203	551
Nova Scotia	12,083	11,814	10,944	10,588	9,914	8,154 ²
New Brunswick	7,513	7,361	7,370	7,072	6,335	6,606 ³
Quebec	46,821	45,678	43,081	39,539	35,869	27,458
Ontario	73,145	68,510	58,466	53,695	48,066	38,294
Manitoba	11,460	10,638	9,659	8,835	8,311	7,291
Saskatchewan	12,560	11,764	11,253	10,259	10,416	8,546
Alberta	19,811	19,046	17,881	16,260	15,367	11,199
British Columbia	27,138	27,099	25,298	22,819	21,263	18,074
Sub-totals	215,869	207,023	188,980	173,515	159,874	126,173
Yukon	822	827	817	861	792	434
Northwest Territories	533	513	445	388	268	250
Totals Provincial and Territorial Governments	217,224	208,363	190,242	174,764	160,934	126,857
Government of Canada	213,753	212,868	201,882	189,070	176,963	141,735
Totals, all governments	430,977	421,231	392,124	363,834	337,897	268,592

¹ Newfoundland became a Canadian province on April 1, 1949.

² Fiscal year ended November 30, 1948.

³ Fiscal year ended October 31, 1948.

Sales

The figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on Table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consump-

tion although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1959	1958	1959	1958	1959	1958	1959	1958
thousands of dollars								
Newfoundland	5,279	5,048	490	440	9,236	9,288	15,005	14,776
Prince Edward Island	2,215	2,077	168	151	1,083	979	3,466	3,207
Nova Scotia	15,616	15,458	2,328	2,359	14,336	13,646	32,280	31,463
New Brunswick	10,521	10,296	1,903	1,810	8,867	9,040	21,291	21,146
Quebec	81,818	78,664	14,151	12,963	98,574	97,514	194,543	189,141
Ontario	158,284	137,405	19,851	16,342 ^r	147,953	163,101	326,088	316,848 ^r
Manitoba	19,900	18,265	2,399	2,147	20,290	23,724	42,589	44,136
Saskatchewan	17,435	15,960	2,347	2,107	22,313	21,432	42,095	39,499
Alberta	31,591	30,467	2,884	2,631	32,209	29,920	66,684	63,018
British Columbia	49,868	50,363	4,616	4,267	40,167	38,460	94,651	93,090
Yukon	955	998	81	73	990	973	2,026	2,044
Northwest Territories	680	734	57	57	550	448	1,287	1,239
Totals	394,162	365,735	51,275	45,347	396,568	408,525	842,005	819,607

¹ For more detailed information for 1959 see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1959	1958	1959	1958	1959	1958	1959	1958
thousands of gallons								
Newfoundland	186	186	63	56	2,689	2,692	2,938	2,934
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	531	525	312	319	4,939	4,847	5,782	5,691
New Brunswick	343	338	265	258	3,279	3,328	3,887	3,924
Quebec	3,167	3,064	2,066	1,913	65,383	66,472	70,616	71,449
Ontario	6,079	5,232	3,130	2,578 ^r	81,649	90,448	90,858	98,258 ^r
Manitoba	714	655 ^r	361	319 ^r	11,564	11,243 ^r	12,639	12,217 ^r
Saskatchewan	630	577	381	340	9,373	9,253	10,384	10,170
Alberta	1,052	1,010	449	406	16,267	15,045	17,768	16,461
British Columbia	1,791	1,795	679	609	19,774	19,675	22,244	22,079
Yukon	28	30	8	6	219	216	255	252
Northwest Territories	19	20	5	5	133	109	157	134

¹ For more detailed information for 1959 see Tables 5, 5A, and 5B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities is as follows:

Number of Stores in Operation

	March 31, 1959	March 31, 1958
Newfoundland	11	10
Prince Edward Island	7	7
Nova Scotia	54	52
New Brunswick	41	38
Quebec	148	140
Ontario	236	217
Manitoba	39	34
Saskatchewan	75	77
Alberta	78	74
British Columbia	107	107
Yukon	5	5
Northwest Territories	4	4
Total	805	765

Imports and Exports

For the fiscal year ended March 31, 1959, the value of imports of spirits decreased from \$18,682,635 for the previous fiscal year to \$16,947,056, while imports of wines and beer increased as follows:

Wines — from \$5,457,081 to \$5,721,759
 Beer — from \$ 420,544 to \$ 467,399

The value of domestic wines exported decreased from \$7,289 to \$6,723, but exports of domestic spirits and beer increased as follows:

Spirits — from \$68,090,724 to \$71,513,587
 Beer — from \$ 4,042,886 to \$ 4,082,113

For a detailed breakdown by country, see Tables 10 to 14 of this report.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (3%), Nova Scotia (5% on spirituous liquor, 3% on wines and beer), New Brunswick (3%), Quebec (2%, except beer), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income

from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in

those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Table 4. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, for sale by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Tables 5, 5A, and 5B.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by dollar value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 6 Government Liquor Authorities' Stocks on Hand at End of Year.

This table shows the value of stocks on hand as at March 31, 1959, and consists of stock for sale and stock in bond. Stock for sale includes the value of stock in transit from Canadian Manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Effective July 1, 1957 excise duties on imported "blending liquor" are recorded separately from import duties, largely accounting for the decrease in the revenue shown under import duties and the corresponding increase in excise duties.

Table 8. Production of Alcoholic Beverages.

For spirits and beer, this table covers the years ended March 31, 1955 to 1959; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the calendar years ended December 31st, 1954 to 1958.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof

spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sykes' Hydrometer.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, for the fiscal year ended March 31, 1959, the excise duty rate on most spirits was \$12 per proof gallon; on Canadian brandy it was \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 10. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 10, item 8, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		dollars				
1	Net income from sales ²	2, 276, 367	1, 017, 812	11, 743, 828	7, 445, 985	31, 422, 406
2	Sales tax ² .....	...	315, 057	...	...	1, 979, 060
3	Licences and permits ³	1, 652, 233	29, 917	289, 279	15, 667	12, 989, 200
4	Fines and confiscations ³	25, 279	15, 772	50, 021	32, 522	363, 399
5	Commission on general sales tax collections	4, 539	...	...	19, 142	67, 243
6	Total revenue	3, 958, 418	1, 378, 558	12, 083, 128	7, 513, 316	46, 821, 308

¹ See explanatory comment page 7.

² After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 12,036; Prince Edward Island —; Nova Scotia 124,080; New Brunswick 36,520; Quebec 161,738; Ontario 414,384; Manitoba 137,035; Saskatchewan 72,541; Alberta 208,096; British Columbia 427,363; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
1	Earnings reported by Liquor Authority	3, 958, 418	1, 047, 729	11, 291, 049	7, 480, 794
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	315, 057	—	—
3	Licences and permits	—	—	137, 194	—
4	Fines and confiscations	—	15, 772	2, 515	32, 522
	Expenditure deducted before arriving at earnings of Liquor Authority: ³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	613, 913	—
7	Maintenance of prisoners	—	—	38, 457	—
8	Grants to municipalities	—	—	—	—
	Deduct:				
9	Payments out of special reserves	—	—	—	—
10	Revenue from Liquor Control (table 1, item 6)	3, 958, 418	1, 378, 558	12, 083, 128	7, 513, 316

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

² Under the Government Liquor Control Act of Alberta, \$156,543 share of fines included in this amount was paid to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	593	..	4, 067	..
2	Brandy	131, 830	..	260, 219	..
3	Gin	538, 055	..	1, 763, 089	..
4	Liqueurs	56, 551	..	132, 575	..
5	Rum	2, 863, 209	..	10, 316, 797	..
6	Whisky	1, 687, 534	..	2, 647, 872	..
7	Other	1, 240	..	491, 861	..
8	Total spirits	5, 279, 012	2, 214, 537	15, 616, 480	10, 521, 242
	Wines:				
9	Sparkling	11, 363	..	40, 093	..
10	Non-sparkling	478, 822	..	2, 287, 795	..
11	Total wines	490, 185	168, 076	2, 327, 888	1, 902, 448
12	Beer	9, 236, 244	1, 083, 019	14, 335, 349	8, 866, 865
13	Total sales	15, 005, 441	3, 465, 632²	32, 279, 717	21, 290, 555

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1959

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub-total	Yukon	Northwest Territories	Total	No.
dollars									
53,442,922	8,817,566	12,377,526	18,711,470	26,593,757	173,849,639	730,551	511,524	175,091,714	1
19,537,352	2,553,967	22,902	862,850	441,740	2,294,117	74,447	...	2,368,564	2
164,458	88,098	107,255	237,060	...	38,395,107	8,710	21,208	38,425,025	3
...	...	52,501	...	102,552	1,083,864	8,646	...	1,092,510	4
...	...	...	...	...	245,977	...	...	245,977	5
73,144,732	11,459,631	12,560,184	19,811,380	27,138,049	215,868,704	822,354	532,732	217,223,790	6

¹ Before deducting any payments to municipalities out of liquor control authority revenue.**TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority**

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
42,953,325	76,106,736	11,356,313	12,449,102	19,059,807	26,857,985	731,031	532,732	...	1
1,979,060	...	...	...	...	...	74,447	...	...	2
292,731	538,570	...	...	14,513	36,166	8,300	...	...	3
...	...	88,098	103,747	237,060 ¹	...	8,576	...	...	4
1,596,192	...	15,220	7,335	500,000	...	...	...	...	5
...	...	...	...	...	95,660	...	...	...	6
...	823,536	...	...	...	148,238	...	...	...	7
...	...	...	...	...	...	...	...	...	8
...	4,324,110	...	...	...	...	...	...	...	9
46,821,308	73,144,732	11,459,631	12,560,184	19,811,380	27,138,049	822,354	532,732	...	10

¹ See comment on page 8.**TABLE 3. Sales of Alcoholic Beverages by Value¹**

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
5,575,378	729,610	2,918	...	3,569	6,902	156	...	...	1
8,700,470	5,399,101	902,513	...	1,054,994	1,254,514	16,853	...	...	2
22,464,831	16,632,085	969,153	...	3,582,282	6,522,291	113,996	...	...	3
2,947,372	4,268,478	484,925	...	667,879	781,463	28,209	...	...	4
5,610,921	15,125,409	1,342,994	...	5,481,757	7,475,923	158,973	...	...	5
36,223,309	112,070,257	14,918,727	...	20,696,496	32,332,802	524,826	...	...	6
295,373	4,058,485	1,278,942	...	104,355	1,494,028	112,008	...	...	7
81,817,654	158,283,425	19,900,172	17,435,316	31,591,332	49,867,923	955,021	680,315	394,162,429	8
1,314,889	1,886,092	...	...	132,908	266,335	6,870	...	...	9
12,836,370	17,964,992	...	...	2,751,064	4,349,955	74,510	...	...	10
14,151,259	19,851,084	2,398,314	2,347,130	2,883,972	4,616,290	81,380	57,015	51,275,041	11
98,574,097	147,953,410	20,290,324	22,313,249	32,208,394	40,167,191	989,806	549,969	396,567,917	12
194,543,010	326,087,919	42,588,810	42,095,695	66,683,698	94,651,404	2,026,207	1,287,299	842,005,387	13

¹ Includes health tax of 10% on retail selling price amounting to \$315,057. See Table 1, item 2.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	593	..	4,067	..
2	Brandy	—	..	144,285	..
3	Gin	269,709	..	1,553,087	..
4	Liqueurs	15,153	..	91,170	..
5	Rum	1,047,465	..	4,553,831	..
6	Whisky	501,894	..	1,250,602	..
7	Other	—	..	491,861	..
8	Total spirits	1,834,814	..	8,088,903	..
	Wines:				
9	Sparkling	10,617	..	18,428	..
10	Non-sparkling	360,860	..	1,957,532	..
11	Total wines	371,477	..	1,975,960	..
12	Beer	9,120,546	..	14,155,245	..
13	Total sales	11,326,837	..	24,220,108	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	131,830	..	115,934	..
3	Gin	268,346	..	210,002	..
4	Liqueurs	41,398	..	41,405	..
5	Rum	1,815,744	..	5,762,966	..
6	Whisky	1,185,640	..	1,397,270	..
7	Other	1,240	..	—	..
8	Total spirits	3,444,198	..	7,527,577	..
	Wines:				
9	Sparkling	746	..	21,665	..
10	Non-sparkling	117,962	..	330,263	..
11	Total wines	118,708	..	351,928	..
12	Beer	115,698	..	180,104	..
13	Total sales	3,678,604	..	8,059,609	..

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹
Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines — sparkling .....	...	...	...	...	...
2	gal. ....	...	...	...	...	...
3	Wines — non-sparkling .....	...	...	...	...	...
4	gal. ....	...	...	...	...	...
5	Beer	8,333,558	...	...	...	98,490,354
6	gal.	2,423,345	...	...	...	65,372,027

¹ Dollar figures are included in Table 3 and volume figures in Table 5.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
5,575,378	729,610	2,918	..	3,569	6,902	156	..	1
1,472,935	2,042,480	192,535	..	89,588	27,428	—	..	2
20,300,942	14,943,730	760,346	..	3,239,867	5,489,540	87,492	..	3
1,226,626	2,147,884	207,886	..	284,322	259,792	1,508	..	4
2,049,901	8,084,105	392,259	..	3,224,907	4,608,053	75,890	..	5
26,716,113	98,053,954	12,649,159	..	17,076,666	25,953,367	426,293	..	6
219,284	3,758,843	1,206,586	..	41,128	1,158,305	111,990	..	7
57,561,179	129,760,606	15,411,689	..	23,960,047	37,503,387	703,329	..	8
410,870	1,499,527	..	..	56,932	71,667	1,815	..	9
5,165,396	13,474,277	..	..	1,832,792	2,950,385	51,047	..	10
5,576,266	14,973,804	1,604,086	..	1,889,724	3,022,052	52,862	..	11
97,847,974	147,395,403	20,247,358	..	32,159,462	39,854,468	980,251	549,969	12
160,985,419	292,129,813	37,263,133	..	58,009,233	80,379,907	1,736,442	..	13

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
—	—	—	..	—	—	—	..	1
7,227,535	3,356,621	709,978	..	965,406	1,227,086	16,853	..	2
2,163,889	1,688,355	208,807	..	342,415	1,032,751	26,504	..	3
1,720,746	2,120,594	277,039	..	383,557	521,671	26,701	..	4
3,561,020	7,041,304	950,735	..	2,256,850	2,867,870	83,083	..	5
9,507,196	14,016,303	2,269,568	..	3,619,830	6,379,435	98,532	..	6
76,089	299,643	72,356	..	63,227	335,723	19	..	7
24,256,475	28,522,820	4,488,483	..	7,631,285	12,364,536	251,692	..	8
904,019	386,565	..	..	75,976	194,668	5,055	..	9
7,670,974	4,490,714	..	..	918,272	1,399,570	23,463	..	10
8,574,993	4,877,279	794,228	..	994,248	1,594,238	28,518	..	11
726,123	558,007	42,966	..	48,932	312,723	9,555	..	12
33,557,591	33,958,106	5,325,677	..	8,674,465	14,271,497	289,765	..	13

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1959

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
985,536	...	...	...	...	...	...	985,536	1
124,627	...	...	...	...	...	...	124,627	2
6,616,099	...	...	...	...	...	...	6,616,099	3
1,246,567	...	...	...	...	...	...	1,246,567	4
145,633,765	4,100,352	...	...	...	...	...	256,558,029	5
80,807,634	1,845,343	...	...	...	...	...	150,448,349	6

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gallons				
1	Spirits:					
2	Alcohol	18	..	105	14	264,634
3	Brandy	4,542	..	8,407	9,787	296,920
4	Gin	23,118	..	62,464	48,575	958,801
5	Liqueurs	2,242	..	4,149	2,943	103,771
6	Rum	104,628	..	356,725	165,706	204,182
7	Whisky	51,187	..	82,489	101,453	1,327,585
8	Other	55	..	16,882	14,988	11,409
	Total spirits	185,790	..	531,221	343,466	3,167,302
9	Wines:					
10	Sparkling	569	..	10,206	..	47,354
11	Non-sparkling	62,148	..	302,144	..	2,018,064
	Total wines	62,717	..	312,350	264,515	2,065,418
12	Beer	2,688,908	..	4,938,782	3,279,034	65,382,792
13	Total sales	2,937,415	..	5,782,353	3,887,015	70,615,512

¹ For explanation see commentary page 9.

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	18	..	105	14
3	Brandy	—	..	4,375	1,604
4	Gin	11,707	..	55,604	35,862
5	Liqueurs	635	..	2,892	1,354
6	Rum	35,433	..	145,855	35,528
7	Whisky	15,834	..	42,832	54,902
8	Other	—	..	16,882	14,977
	Total spirits	63,627	..	268,545	144,241
9	Wines:				
10	Sparkling	533	..	9,426	..
11	Non-sparkling	53,527	..	282,429	..
	Total wines	54,060	..	291,855	244,116
12	Beer	2,664,883	..	4,900,185	3,253,095
13	Total sales	2,782,570	..	5,460,585	3,641,452

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	—	..	—	—
3	Brandy	4,542	..	4,032	8,183
4	Gin	11,411	..	6,860	12,713
5	Liqueurs	1,607	..	1,257	1,589
6	Rum	69,195	..	210,870	130,178
7	Whisky	35,353	..	39,657	46,551
8	Other	55	..	—	11
	Total spirits	122,163	..	262,676	199,225
9	Wines:				
10	Sparkling	36	..	780	..
11	Non-sparkling	8,621	..	19,715	..
	Total wines	8,657	..	20,495	20,399
12	Beer	24,025	..	38,597	25,939
13	Total sales	154,845	..	321,768	245,563

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1959

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹	\$ 790,490	239,928	1,999,409	2,386,094	10,589,024
2	Stock in bond ²	\$ 363,258	1	355,322	143,863	5,301,420

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1959

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons							
37,048	88	..	98	185	4	—	1
192,187	29,976	..	35,648	40,155	422	273	2
688,292	38,179	..	128,599	250,270	3,864	1,738	3
151,919	19,260	..	23,469	27,465	885	344	4
585,172	48,977	..	184,253	265,652	3,929	3,902	5
4,272,493	530,434	..	674,607	1,134,730	15,838	10,992	6
152,538	47,483	..	4,959	72,880	3,368	1,880	7
6,079,649	714,397	629,731	1,051,633	1,791,337	28,310	19,129	8
183,211	..	..	5,919	10,394	212	..	9
2,946,440	..	..	443,386	668,388	7,229	..	10
3,129,651	361,089	380,649	449,305	678,782	7,441	5,076	11
81,648,911	11,563,450	9,373,030	16,267,360	19,773,950	219,290	132,745	12
90,858,211	12,638,936	10,383,410	17,768,298	22,244,069	255,041	156,950	13

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
264,634	37,048	88	..	98	185	4	—	1
60,075	79,010	7,293	..	3,101	1,188	—	—	2
874,404	626,639	30,536	..	116,468	213,295	2,981	1,314	3
52,886	85,753	8,884	..	10,438	10,912	44	104	4
81,154	315,568	15,263	..	111,290	165,099	2,137	—	5
1,010,980	3,845,663	459,510	..	567,127	935,026	13,271	8,691	6
9,584	142,285	45,106	..	2,948	46,778	3,368	1,880	7
2,353,717	5,131,966	566,680	..	811,470	1,372,483	21,805	11,989	8
19,815	171,489	..	..	3,776	3,457	59	..	9
1,150,139	2,549,214	..	..	348,683	545,584	5,588	..	10
1,169,954	2,720,703	286,444	..	352,459	549,041	5,647	4,212	11
64,959,371	81,529,616	11,553,220	..	16,258,103	19,709,420	217,722	132,745	12
68,483,042	89,382,285	12,406,344	..	17,422,032	21,630,944	245,174	148,946	13

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1959

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
—	—	—	..	—	—	—	—	1
236,845	113,177	22,683	..	32,547	38,967	422	273	2
84,397	61,653	7,643	..	12,131	36,975	883	424	3
50,885	66,166	10,376	..	13,031	16,553	841	240	4
123,028	269,604	33,714	..	72,963	100,553	1,792	3,902	5
316,605	426,830	70,924	..	107,480	199,704	2,567	2,301	6
1,825	10,253	2,377	..	2,011	26,102	—	—	7
813,585	947,683	147,717	..	240,163	418,854	6,505	7,140	8
27,539	11,722	..	..	2,143	6,937	153	..	9
867,925	397,226	..	..	94,703	122,804	1,641	..	10
895,464	408,948	74,645	..	96,846	129,741	1,794	864	11
423,421	119,295	10,230	..	9,257	64,530	1,568	—	12
2,132,470	1,475,926	232,592	..	346,266	613,125	9,867	8,004	13

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1959

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
18,167,742	1,847,635	3,735,154	3,097,070	5,572,356	346,112	559,407	49,330,421	1
2,126,644	731,299	109,622	1,133,412	409,390	723	—	10,674,953	2

¹ Prince Edward Island has no bonded warehouse.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1955 to 1959

No.	Nature of levy	1959	1958	1957	1956	1955
1	On spirits:					
2	Excise duty ²	96,550,734	83,653,144	70,341,062	61,170,329	56,281,510
3	Licences	7,000	7,250	7,750	6,500	8,000
3	Import duty ³	29,343,393	36,619,138	44,430,918	43,369,634	43,288,528
4	Total on spirits	125,901,127	120,279,532	114,779,730	104,546,463	99,578,038
5	On wines:					
6	Excise taxes	3,140,180	2,744,237	2,618,324	2,485,760	2,354,267
6	Import duty	1,468,584	1,425,654	1,262,968	1,157,824	1,081,586
7	Total on wines	4,608,764	4,169,891	3,881,292	3,643,584	3,435,853
8	On malt and malt products:					
9	Excise duty on:					
9	Beer	83,058,147	88,225,546	83,077,741	80,742,806	72,676,282 ⁴
9	Malt	—	—	—	—	1,151,032 ⁴
10	Licences:					
10	Beer	3,400	3,250	3,750	3,500	3,450
11	Import duty on beer	181,288	190,260	139,539	133,722	118,088
12	Total on malt and malt products	83,242,835	88,419,056	83,221,030	80,880,028	73,948,851
13	Grand total⁵	213,752,726	212,868,479	201,882,052	189,070,075	176,962,742

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Collections on liquor imported for blending purposes are included with import duty until July 1, 1957.

³ See explanatory comment on this table, page 9.

⁴ Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.

⁵ Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 8. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1955 to 1959

No.	Type	1959	1958	1957	1956	1955
1	Spirits	29,763,383	28,135,387	30,028,834	28,535,869	27,330,433
2	Wines ¹	7,416,005	5,403,508	5,473,876	5,684,088	5,055,164
3	Beer	231,623,775	241,933,675	230,464,832	224,170,813	211,748,879

¹ See explanatory comment on this table, page 9.

TABLE 9. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1955 to 1959

No.	Details	1959	1958	1957	1956	1955
1	In warehouse at beginning of year including transits	123,989,564	118,399,440	110,767,741	103,511,675	95,987,898
	Add:					
2	Warehoused during year—ex distillery	35,669,804	36,318,128	37,540,104	34,287,656	32,692,838
3	Otherwise warehoused	5,823	13,004	11,701	12,839	10,689
4	Total additions	35,675,627	36,331,132	37,551,805	34,300,495	32,703,527
	Deduct:					
5	Entered for consumption:					
6	Matured	7,853,748	7,318,762	7,012,129	6,285,934	5,852,574
6	Unmatured	746,497	611,530	634,598	896,873	657,932
7	Exported in bond	8,399,139	8,071,789	7,945,238	7,235,272	6,734,188
8	Otherwise accounted for ¹	8,249,809	8,524,595 ¹	7,656,560	7,669,194	7,348,301
9	Taken for redistillation	4,923,780	6,214,332	6,671,581	4,957,156	4,586,755
10	Total deductions	30,172,973	30,741,008¹	29,920,106	27,044,429	25,179,750
11	In warehouse at end of year including transits	129,492,218	123,989,564 ¹	118,399,440	110,767,741	103,511,675

¹ See explanatory comment on this table, page 9.

TABLE 10. Imports and Exports of Alcoholic Beverages
Fiscal Years Ended March 31, 1955 to 1959

No.	Details	1959	1958	1957	1956	1955
	Spirits:					
1	Imports	\$ 16,947,056	18,682,635	16,506,457	15,459,852	15,555,464
2	Exports of domestic stock	\$ 71,513,587	68,090,724	68,332,114	62,303,777	58,355,152
	Wines:					
3	Imports	\$ 5,721,759	5,457,081	4,670,540	4,245,573	3,888,042
4	Exports of domestic stock	\$ 6,723	7,289	2,866	5,196	10,499
	Beer:					
5	Imports	\$ 467,399	420,544	331,101	308,577	276,381
6	Exports of domestic stock	\$ 4,082,113	4,042,886	3,637,360	3,673,649	3,254,411
	Spirits:					
7	Imports	pf. gal. 3,698,238	4,716,432	3,535,210	3,431,704	3,440,039
8	Exports of domestic stock	" 8,309,744	8,025,374	7,932,006	7,290,830	6,707,577
	Wines:					
9	Imports	gal. 1,880,973	1,783,708	1,558,331	1,437,052	1,331,334
10	Exports of domestic stock	" 2,157	3,253	1,334	3,008	4,496
	Beer:					
11	Imports	" 347,985	336,429	259,528	242,299	217,482
12	Exports of domestic stock	" 2,959,788	2,923,271	2,628,028	2,684,494	2,340,779

Note: See Tables 11 to 14 for details of imports and exports during the fiscal year ended March 31, 1959 by country.

TABLE 11. Value of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1959

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs¹	Rum	Whisky	Sparkling	Non sparkling	
	dollars							
Australia	207,178	—	6,626	—	—	2,048	574,070	—
Azores and Madeira	—	—	—	—	—	—	10,441	—
Barbados	—	—	—	402,864	—	—	—	—
Belgium and Luxembourg	—	—	—	—	—	7,775	—	—
Brazil	50	—	—	—	—	—	—	—
British Guiana	—	—	—	—	—	—	—	—
Cuba	—	—	—	657,406	—	—	—	—
Czechoslovakia	—	—	2,892	112,369	—	—	—	—
Denmark	—	—	1,128	—	—	—	—	—
France	—	—	94,146	—	87	—	7,824	13,749
French Africa	1,758,468	—	479,654	5,649	—	462,897	1,539,249	—
Germany, Fed. Rep. of	—	—	—	—	—	—	67,859	—
Greece	8,813	1,095	503	—	—	10,982	210,507	30,901
Haiti	14,297	—	3,206	—	—	—	19,032	—
Hong Kong	—	—	—	8,955	—	—	—	—
Hungary	—	—	819	—	—	—	4,870	—
Ireland	—	—	1,512	—	—	—	2,444	—
Israel	—	—	973	—	1,402	—	23,215	—
Italy	4,418	—	—	—	—	1,550	14,421	—
Jamaica	7,101	—	21,278	—	—	27,580	848,029	—
Japan	—	—	7,176	300,525	—	—	—	—
Malta	—	—	—	—	—	—	4,853	8,658
Mexico	14,969	—	—	—	—	—	22,403	—
Netherlands	—	—	3,304	—	—	—	—	—
New Zealand	636	45,350	220,592	—	238	—	1,022	8,311
Norway	—	—	937	—	—	—	—	—
Poland	—	—	3,484	—	—	—	—	—
Portugal	—	—	1,124	—	—	—	—	—
Puerto Rico	82,744	—	—	—	—	168	371,574	—
Spain	—	—	12,061	496,056	—	—	—	—
Sweden	14,619	—	—	—	—	76	265,059	—
Switzerland	—	—	1,734	—	—	—	—	—
Trinidad and Tobago	1,700	—	—	—	—	—	9,523	—
Union of South Africa	—	—	15,573	478,394	—	—	—	—
United Kingdom	329,070	—	331	—	—	92	334,729	—
United States	12,747	762,399	276,221	1,345,776	6,983,241	940	516,162	377,830
U.S.S.R. (Russia)	180,404	—	1,092	701	1,497,662	265	360,100	27,950
Virgin Islands (American)	—	—	1,662	—	—	—	—	—
Yugoslavia	—	—	—	—	42,886	—	—	—
Total	8,404	—	355	—	—	—	—	—
Total	2,645,618	808,844	1,158,383	3,808,695	8,525,516	514,373	5,207,386	467,399

¹ Includes absinth.

TABLE 12. Volume of Imports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1959

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs ¹	Rum	Whisky	Sparkling	Non sparkling	
	proof gallons					gallons		
Australia	63,613	—	660	—	—	299	269,868	—
Azores and Madeira	—	—	—	174,410	—	—	3,010	—
Barbados	—	—	—	—	—	594	—	—
Belgium and Luxembourg	14	—	—	—	—	—	—	—
Brazil	—	—	—	412,014	—	—	—	—
British Guiana	—	—	147	12,620	—	—	—	—
Cuba	—	—	160	—	—	—	—	—
Czechoslovakia	—	—	6,704	—	4	—	2,608	10,032
Denmark	—	—	41,977	766	—	38,855	385,259	—
France	190,550	—	—	—	—	—	43,680	—
French Africa	—	—	—	—	—	1,646	40,309	25,342
Germany, Fed. Rep. of	701	239	60	—	—	—	13,107	—
Greece	1,779	—	492	—	—	—	—	—
Haiti	—	—	—	1,245	—	—	1,109	—
Hong Kong	—	—	100	—	—	—	559	—
Hungary	—	—	236	—	—	—	4,642	—
Ireland	—	—	69	—	178	—	4,384	—
Israel	289	—	—	—	—	200	279,382	—
Italy	1,010	—	2,246	—	—	5,709	—	—
Jamaica	—	—	633	128,264	—	—	—	—
Japan	—	—	—	—	—	—	1,434	2,707
Malta	3,114	—	—	—	—	—	15,540	—
Mexico	—	—	155	—	—	—	—	—
Netherlands	57	14,648	20,899	—	27	—	224	7,167
New Zealand	—	—	98	—	—	—	—	—
Norway	—	—	708	—	—	—	—	—
Poland	—	—	185	—	—	32	236,452	—
Portugal	20,976	—	—	—	—	—	—	—
Puerto Rico	—	—	2,208	69,346	—	48	86,754	—
Spain	2,552	—	—	—	—	—	—	—
Sweden	—	—	374	—	—	—	2,462	—
Switzerland	91	—	846	99,712	—	—	—	—
Trinidad and Tobago	—	—	53	—	—	40	201,972	—
Union of South Africa	121,030	—	20,352	384,173	916,648	225	102,123	276,638
United Kingdom	1,591	162,511	—	—	—	23	138,424	26,099
United States	72,306	—	52	346	718,342	—	—	—
U.S.S.R. (Russis)	—	—	231	—	21,702	—	—	—
Virgin Islands (American)	—	—	—	—	—	—	—	—
Yugoslavia	1,650	—	70	—	—	—	—	—
Total	481,323	177,398	99,720	1,282,896	1,656,901	47,671	1,833,302	347,985

¹ Includes absinth.

TABLE 13. Value of Exports of Alcoholic Beverages by Country
Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
Alaska	6,985	—	—	—	—
Arabia	1,140	—	—	—	—
Argentina	923	—	—	—	—
Australia	1,034	—	—	—	—
Austria	14,890	169	—	—	—
Azores and Madeira	118,592	—	—	—	—
Bahamas	177,900	1,590	1,068	—	38,404
Barbados	5,763	113	—	—	800
Belgian Congo	767	—	—	—	—
Belgium and Luxembourg	17,452	618	—	3,000	2,312
Bermuda	410,213	1,577	160	2,207	7,302
Bolivia	1,464	100	—	—	—
Brazil	8,310	—	—	—	—
British Guiana	1,123	—	—	—	175
British Honduras	1,155	—	—	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Continued
Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
British West Africa, other	902	—	—	—	—
Chile	1,727	65	—	—	—
Colombia	8,340	150	—	—	—
Costa Rica	1,640	—	—	—	—
Cuba	228,007 ¹	195	—	—	—
Denmark	48,166	—	—	—	—
Dominican Republic	9,195	—	—	—	—
Ecuador	2,351	—	—	—	—
Egypt	8,083	—	—	—	—
El Salvador	3,114	175	—	—	—
Ethiopia	12,994	—	—	—	—
Fiji	401	—	—	—	—
Finland	5,716	3,625	—	—	—
France	67,500	1,523	499	2	—
French Africa	2,231	—	—	—	—
Germany, Fed. Rep. of	593,374	1,052	91	210	—
Ghana	338	—	—	—	—
Gibraltar	131,750	—	—	—	—
Greece	45,186	113	375	—	—
Greenland	89,714	128	—	—	—
Guatemala	39,872	2,023	—	—	—
Haiti	5,608	—	—	—	—
Hawaii	134,534	—	—	—	—
Honduras	3,577	799	—	—	—
Hong Kong	63,413	200	2,225	—	—
Iceland	90,803	—	400	—	—
India	2,610	—	—	—	—
Indochina	327	182	—	—	—
Indonesia	84	—	—	—	—
Iran	17,489	—	—	—	—
Iraq	1,712	—	—	—	—
Ireland	15,185	800	—	—	—
Israel	6,683	—	95	—	—
Italy	117,385	—	—	—	—
Jamaica	61,667	—	240	—	1,687
Japan	1,477,833	2,255	351	—	—
Jordan	2,765	70	—	—	—
Korea	1,134	—	—	—	—
Lebanon	20,444	—	188	—	—
Leeward and Windward Islands	12,655	—	—	—	2,879
Liberia	4,920	—	—	—	—
Libya	39,108	—	200	—	—
Malaya and Singapore	3,035	260	—	—	—
Malta	12,372	—	190	—	—
Mexico	314,875	180	—	—	—
Morocco	66,316	—	—	—	—
Netherlands	151,951	—	—	—	—
Netherlands Antilles	33,518	180	—	—	—
Nicaragua	2,651	65	—	—	2,100
Norway	17,963	—	—	—	—

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	dollars				
Pakistan	10,098	—	—	—	—
Panama	125,321	1,121	—	—	—
Peru	10,245	98	—	—	200
Philippines	53,040	538	—	—	—
Poland	1,772	—	—	—	—
Portugal	1,343	—	—	—	—
Portuguese Asia	1,050	—	—	—	—
Puerto Rico	71,577	—	—	—	—
Rhodesia and Nyasaland	1,626	—	—	—	—
Spain	44,177	—	—	—	—
Sweden	40,768	—	—	—	—
Switzerland	51,988	5,630	231	—	—
Syria	788	—	—	—	—
Taiwan (Formosa)	67,843	565	—	—	—
Thailand (Siam)	842	—	—	—	—
Trinidad and Tobago	22,853	713	80	—	112,180
Turkey	48,369	—	—	—	—
Union of South Africa	4,843	158	122	—	—
United Kingdom	475,345 ³	11,266 ³	—	—	2,640
United States	65,320,826 ⁴	41,618	40,737	1,306 ⁴	3,911,434
United States Oceania	69,097	1,014	—	—	—
Uruguay	2,291	—	—	—	—
Venezuela	102,761	3,508	50	—	—
Virgin Islands, American	95,080	—	75	—	—
Yugoslavia	6,902	—	—	—	—
Total	71,381,774	84,436	47,377	6,723	4,082,113

¹ Does not include foreign produce re-exported of \$510.² Foreign produce re-exported, \$433.³ Does not include foreign produce re-exported of \$27,770 (spirits).⁴ Does not include foreign produce re-exported of \$524. (spirits), \$56 (wines).

TABLE 14. Volume of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Alaska	771	—	—	—	—
Arabia	143	—	—	—	—
Argentina.....	105	—	—	—	—
Australia	122	—	—	—	—
Austria	2, 228	33	—	—	—
Azores and Madeira	14, 570	—	—	—	—
Bahamas	23, 022	276	159	—	39, 142
Barbados	816	22	—	—	1, 800
Belgian Congo	115	—	—	—	—
Belgium and Luxembourg	2, 573	185	—	327	1, 949

TABLE 14. Volume of Exports of Alcoholic Beverages by Country – Continued
Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Bermuda	53,762	348	26	1,296	6,410
Bolivia	183	12	—	—	—
Brazil	1,107	—	—	—	—
British Guiana	151	—	—	—	150
British Honduras	165	—	—	—	—
British West Africa, other	92	—	—	—	—
Chile	214	15	—	—	—
Colombia	1,143	30	—	—	—
Costa Rica	216	—	—	—	—
Cuba	26,560 ¹	45	—	—	—
Denmark	6,615	—	—	—	—
Dominican Republic	1,126	—	—	—	—
Ecuador	293	—	—	—	—
Egypt	919	—	—	—	—
El Salvador	400	42	—	—	—
Ethiopia	1,532	—	—	—	—
Fiji	50	—	—	—	—
Finland	767	750	—	—	—
France	8,327	265	63	2	—
French Africa	301	—	—	—	—
Germany, Fed. Rep. of	78,438	202	13	93	—
Ghana	45	—	—	—	—
Gibraltar	17,470	—	—	—	—
Greece	5,491	22	65	—	—
Greenland	10,752	22	—	—	—
Guatemala	4,773	406	—	—	—
Haiti	662	—	—	—	—
Hawaii	14,452	—	—	—	—
Honduras	489	169	—	—	—
Hong Kong	8,442	45	475	—	—
Iceland	10,867	—	65	—	—
India	326	—	—	—	—
Indo-China	45	38	—	—	—
Indonesia	9	—	—	—	—
Iran	2,035	—	—	—	—
Iraq	226	—	—	—	—
Ireland	2,377	168	—	—	—
Israel	880	—	13	—	—
Italy	19,131	—	—	—	—
Jamaica	19,259	—	39	—	2,076
Japan	179,357	686	59	—	—
Jordan	363	15	—	—	—
Korea	150	—	—	—	—
Lebanon	2,788	—	32	—	—
Leeward and Windward Islands	1,764	—	—	—	2,534
Liberia	615	—	—	—	—
Libya	5,098	—	32	—	—
Malaya and Singapore	421	64	—	—	—
Malta	1,607	—	26	—	—
Mexico	49,013	45	—	—	—

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1959

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Morocco	8,601	—	—	—	—
Netherlands	19,772	—	—	—	—
Netherlands Antilles	4,367	30	—	—	—
Nicaragua	336	13	—	—	1,800
Norway	2,440	—	—	—	—
Pakistan	1,236	—	—	—	—
Panama	16,945	263	—	—	—
Peru	1,216	22	—	—	180
Philippines	6,147	103	—	—	—
Poland	219	—	—	—	—
Portugal	184	—	—	—	—
Portuguese Asia	141	—	—	—	—
Puerto Rico	9,338	—	—	—	—
Rhodesia and Nyasaland	225	—	—	—	—
Spain	5,747	—	—	—	—
Sweden	6,072	—	—	—	—
Switzerland	8,311	1,690	63	—	—
Syria	113	—	—	—	—
Taiwan (Formosa)	7,787	118	—	—	—
Thailand (Siam)	123	—	—	—	—
Trinidad and Tobago	2,795	169	13	—	100,875
Turkey	6,293	—	—	—	—
Union of South Africa	632	38	7	—	—
United Kingdom	87,939 ¹	2,336 ³	—	—	1,998
United States	7,463,505 ⁴	10,645	6,226	441 ⁴	2,800,874
United States Oceania	9,028	234	—	—	—
Uruguay	299	—	—	—	—
Venezuela	13,138	782	6	—	—
Virgin Islands, American	12,402	—	13	—	—
Yugoslavia	917	—	—	—	—
Total	8,282,001	20,348	7,395	2,157	2,959,788

¹ Does not include foreign produce re-exported of 42 gallons.² Foreign produce re-exported, 114 gallons.³ Does not include foreign produce re-exported of 3,206 gallons (spirits).⁴ Does not include foreign produce re-exported of 44 gallons (spirits) 4 gallons (wines).

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1959

(Fiscal Year Ended March 31, 1960)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil or zero.

° revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1959

(Fiscal Year Ended March 31, 1960)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by value and volume), inventories, production, warehousing, and imports and exports.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distributors of

alcoholic beverages. A federal general sales tax, and provincial general sales taxes were imposed on liquor sales to consumers in six provinces in the year under review. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1959-60 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1960, amounted to \$457 million, an increase of \$26 million, or 6 per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1950 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years ended March 31

Government	1960	1959	1958	1957	1956	1950
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	4,380	3,959	3,823	3,828	3,248	1,630
Prince Edward Island	1,601	1,379	1,290	1,200	1,200	677
Nova Scotia	11,885	12,083	11,814	10,944	10,588	8,154 ¹
New Brunswick	7,933	7,513	7,361	7,370	7,072	6,484 ²
Quebec	49,725	46,821	45,678	43,081	39,539	27,668
Ontario	78,030	73,145	68,510	58,466	53,695	39,781
Manitoba	12,880	11,460	10,638	9,659	8,835	7,651
Saskatchewan	13,252	12,560	11,764	11,253	10,259	9,112
Alberta	20,080	19,811	19,046	17,881	16,260	11,979
British Columbia	27,524	27,138	27,099	25,298	22,819	17,917
Sub-totals	227,290	215,869	207,023	188,980	173,515	131,053
Yukon	897	822	827	817	861	557
Northwest Territories	642	533	513	445	388	249
Totals Provincial and Territorial Governments	228,829	217,224	208,363	190,242	174,764	131,859
Government of Canada	227,800	213,753	212,868	201,882	189,070	143,218
Totals, all governments	456,629	430,977	421,231	392,124	363,834	275,077

¹ Fiscal year ended November 30, 1949.

² Fiscal year ended October 31, 1949.

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on Table 3.

Volume of sales, as shown in the second table, is a more realistic indicator of trends in consumption although as a measure of personal consumption

by Canadians it is also subject to the same limitations as value sales in respect of purchases by non-residents.

Excluding sales in the province of Prince Edward Island, for which volume data are not available, the increases over the previous fiscal year amount to 6 per cent in value and 8 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1959	1960	1959	1960	1959	1960	1959
thousands of dollars								
Newfoundland	5,602	5,279	541	490	10,287	9,236	16,430	15,005
Prince Edward Island	2,470	2,215	185	168	1,298	1,083	3,953	3,466
Nova Scotia	15,362	15,616	2,452	2,328	14,811	14,336	32,625	32,280
New Brunswick	11,120	10,521	2,062	1,903	9,715	8,867	22,897	21,291
Quebec	86,873	81,818	14,972	14,151	105,448	98,574	207,293	194,543
Ontario	155,557	158,284	19,356	19,851	175,298	147,953	350,211	326,088
Manitoba	21,240	19,900	2,614	2,399	26,691	24,390 ^r	50,545	46,689 ^r
Saskatchewan	18,278	17,435	2,549	2,347	22,831	22,313	43,658	42,095
Alberta	33,444	31,591	3,135	2,884	32,763	32,209	69,342	66,684
British Columbia	51,227	49,868	4,971	4,616	40,112	40,167	96,310	94,651
Yukon	968	955	96	81	1,109	990	2,173	2,026
Northwest Territories	788	680	61	57	656	550	1,505	1,287
Totals	402,929	394,162	52,994	51,275	441,019	400,668^r	896,942	846,105^r
Totals, excluding Prince Edward Island	400,459	391,947	52,809	51,107	439,721	399,585	892,989	842,639

¹ For more detailed information for 1960 see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1959	1960	1959	1960	1959	1960	1959
thousands of gallons								
Newfoundland	196	186	70	63	2,985	2,689	3,251	2,938
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	511	531	313	312	5,289	4,939	6,113	5,782
New Brunswick	349	343	279	265	3,589	3,279	4,217	3,887
Quebec	3,195	3,167	2,137	2,066	69,995	65,383	75,327	70,616
Ontario	5,763	6,079	2,996	3,130	93,808	81,649	102,567	90,858
Manitoba	720	714	369	361	12,092	11,564	13,181	12,639
Saskatchewan	647	630	391	381	9,336	9,373	10,374	10,384
Alberta	1,099	1,052	459	449	16,412	16,267	17,970	17,768
British Columbia	1,770	1,791	725	679	20,038	19,774	22,533	22,244
Yukon	27	28	8	8	248	219	283	255
Northwest Territories	22	19	5	5	161	133	188	157
Totals, excluding Prince Edward Island	14,299	14,540	7,752	7,719	233,953	215,269	256,004	237,528

¹ For more detailed information for 1960 see Tables 5, 5A, and 5B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 52 in the fiscal year ended March 31, 1960. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

March 31, 1960 March 31, 1959

Newfoundland	11	11
Prince Edward Island	8	7
Nova Scotia	54	54
New Brunswick	41	41
Quebec	156	148
Ontario	255	236
Manitoba	41 ¹	39 ¹
Saskatchewan	79	75
Alberta	95	78
British Columbia	108	107
Yukon	5	5
Northwest Territories	4	4
Total	857	803

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 31 and 29 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1960, the value of imports of spirits decreased from \$16,947,056 for the previous fiscal year to \$16,156,446; imports of beer decreased from \$467,399 to \$423,658, while imports of wine increased from \$5,721,759 to \$6,426,738.

The value of exports of all three categories of alcoholic beverages was higher, viz.:

Spirits — from \$71,513,587 to \$79,013,900

Beer — from \$ 4,082,113 to \$ 4,391,169

Wines — from \$ 6,723 to \$ 8,615

For a detailed breakdown by country, see Tables 10 to 14 of this report.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (3%), Nova Scotia (5% on spirituous liquor, 3% on wines and beer), New Brunswick (3%), Quebec (2%, except beer), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income

from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(6) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in

those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Earnings Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source, and provisions for special reserves which are not allowed as a charge against income.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Table 4. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, which sell by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through

wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Commencing October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

This arrangement eliminates the special fees previously paid by them on beer sold in brewery retail stores and by home delivery, and ensures that all beer purchased by the public in Manitoba has been sold by or through the Commission.

Tables 5, 5A, and 5B.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by dollar value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 6. Government Liquor Authorities' Stocks on Hand at End of Year.

This table shows the value of stocks on hand as at March 31, 1960, and consists of stock for sale and stock in bond. Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end.

Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Effective July 1, 1957 excise duties on imported "blending liquor" are recorded separately from import duties, largely accounting for the decrease in the revenue shown under import duties and the corresponding increase in excise duties.

By amendment to the Excise Act in 1959, the excise duty rate was increased by \$1 to \$13 per proof gallon of domestic potable spirits, and by \$1 to \$11 per proof gallon of Canadian brandy.

Table 8. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1956 to 1960, as presented in this table, are obtained from the annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from

firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1955 to 1959 and is obtained from the Bureau report on the wine industry. Fiscal year figures are not available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 9. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, for the fiscal year ended March 31, 1960, (from April 10, 1959) the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 10. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 10, item 8, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

March 30, 1961.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
1	Net income from sales ²	2,482,345	1,192,128	11,473,855	7,857,538
2	Sales tax ¹	—	359,433	—	—
3	Licences and permits ³	1,867,531	34,652	317,458	15,967
4	Fines and confiscations ³	25,522	14,517	58,888	38,512
5	Commission on general sales tax collections	4,741	—	34,572	20,589
6	Total revenue	4,380,139	1,600,730	11,884,773	7,932,606

¹ See explanatory comment page 7.² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland 6,278; Prince Edward Island—; Nova Scotia 110,625; New Brunswick 58,032; Quebec 156,377; Ontario 2,017,204; Manitoba 340,440; Saskatchewan 73,936; Alberta 236,032; British Columbia 364,538; Yukon—; Northwest Territories 3,000; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.**TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority**

Fiscal year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
1	Earnings reported by Liquor Authority	4,380,139	1,226,780	11,062,469	7,894,094
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	359,433	—	—
3	Licences and permits	—	—	125,229	—
4	Fines and confiscations	—	14,517	2,810	38,512
	Expenditure of Liquor Authority disallowed: ³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	655,680	—
7	Maintenance of prisoners	—	—	38,585	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 6)	4,380,139	1,600,730	11,884,773	7,932,606

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.² Under the Government Liquor Control Act of Alberta, 168,611 share of fines included in this amount was paid to local government authorities.**TABLE 3. Sales of Alcoholic Beverages by Value¹**

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	634	..	4,506	..
2	Brandy	141,989	..	245,599	..
3	Gin	583,860	..	1,775,942	..
4	Liqueurs	60,168	..	147,145	..
5	Rum	3,040,649	..	9,951,297	..
6	Whisky	1,773,395	..	2,609,891	..
7	Other	946	..	627,974	..
8	Total spirits	5,601,641	2,469,660	15,362,354	11,119,936
	Wines:				
9	Sparkling	11,447	..	50,235	..
10	Non-sparkling	529,233	..	2,401,430	..
11	Total wines	540,680	184,938	2,451,665	2,062,651
12	Beer	10,287,308	1,298,581	14,810,723	9,714,683
13	Total sales	16,429,629	3,953,179²	32,624,742²	22,897,270

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.² Includes health tax of 10% on retail selling price amounting to 359,433. See Table 1, item 2.³ Before deducting discounts and rebates, 30,109.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
33,426,524	53,127,425	10,088,199	13,069,942	18,868,719	26,955,784	807,745	589,509	179,939,713	1
1,989,613	—	—	—	—	—	75,577	—	2,424,623	2
13,905,802	24,645,430	2,666,862	19,995	923,462	463,000	6,965	52,715	44,919,839	3
334,820	257,035	125,036	108,318	287,939	—	7,040	—	1,257,627	4
68,124	—	—	54,045	—	105,070	—	—	287,141	5
49,724,883	78,029,890	12,880,097	13,252,300	20,080,120	27,523,854	897,327	642,224	228,828,943	6

³ Before deducting any payments to municipalities out of liquor control authority revenue.**TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority**

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
45,799,928	76,351,839	12,732,098	13,138,441	18,792,181	27,281,514	808,383	642,224	220,110,090	1
1,989,613	—	—	—	—	—	75,577	—	2,424,623	2
—	564,393	—	—	—	39,367	6,455	—	735,444	3
264,471	64,771	125,036	104,619	287,939 ²	—	6,912	—	909,587	4
—	—	—	—	1,000,000	—	—	—	1,000,000	5
1,670,871	—	22,963	9,240	—	102,077	—	—	2,460,831	6
—	—	—	—	—	100,896	—	—	139,481	7
—	1,048,887	—	—	—	—	—	—	1,048,887	8
49,724,883	78,029,890	12,880,097	13,252,300	20,080,120	27,523,854	897,327	642,224	228,828,943	9

³ See comments on pages 7 and 8.**TABLE 3. Sales of Alcoholic Beverages by Value¹**

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
dollars									
6,045,192	679,918	4,865	..	4,219	7,644	188	..	..	1
9,210,198	5,387,929	886,641	..	1,118,544	1,344,822	19,185	..	..	2
24,521,985	17,117,533	1,723,801	..	3,856,613	6,477,849	114,992	..	..	3
3,179,486	4,278,537	547,033	..	719,701	837,443	32,286	..	..	4
6,091,033	14,196,274	1,545,524	..	5,806,763	7,476,287	162,456	..	..	5
37,512,257	109,006,482	15,866,445	..	21,814,003	33,347,188	536,916	..	..	6
313,199	4,890,099	665,982	..	124,047	1,736,038	101,716	..	..	7
86,873,350⁴	155,556,772	21,240,291	18,278,247	33,443,890	51,227,271	967,739	787,607	402,928,758	8
1,406,811	2,014,749	..	..	286,169	299,365	8,417	..	..	9
13,565,013	17,341,012	..	..	2,848,519	4,671,475	87,620	..	..	10
14,971,824	19,355,761	2,614,422	2,549,004	3,134,688	4,970,840	96,037	61,581	52,994,091	11
105,448,307	175,298,497	26,690,693	22,831,100	32,762,943	40,111,582	1,108,913	655,991	441,019,321	12
207,293,481⁴	350,211,030⁵	50,545,406	43,658,351	69,341,521	96,309,693	2,172,689⁶	1,505,179	896,942,170	13

⁴ Excludes unemployment tax of 5¢ to 15¢ on volume of retail package, amounting to 1,989,613. See Table 1, item 2.⁵ Before deducting discounts to hospitals, NATO, etc., 117,986, and sales to legations and Airways of Canadian wines, 4,776.⁶ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 75,577. See Table 1, item 2.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	634	..	4,506	..
2	Brandy	—	..	128,075	..
3	Gin	258,997	..	1,566,578	..
4	Liqueurs	16,926	..	80,033	..
5	Rum	1,161,524	..	5,793,001	..
6	Whisky	543,877	..	1,311,013	..
7	Other	—	..	627,974	..
8	Total spirits	1,981,958	..	9,511,180	..
	Wines:				
9	Sparkling	10,200	..	26,799	..
10	Non-sparkling	392,675	..	1,969,279	..
11	Total wines	402,875	..	1,996,078	..
12	Beer	10,154,383	..	14,632,915	..
13	Total sales	12,539,216	..	26,140,173	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	141,989	..	117,524	..
3	Gin	324,863	..	209,364	..
4	Liqueurs	43,242	..	67,112	..
5	Rum	1,879,125	..	4,158,296	..
6	Whisky	1,229,518	..	1,298,878	..
7	Other	946	..	—	..
8	Total spirits	3,619,683	..	5,851,174	..
	Wines:				
9	Sparkling	1,247	..	23,436	..
10	Non-sparkling	136,558	..	432,151	..
11	Total wines	137,805	..	455,587	..
12	Beer	132,925	..	177,808	..
13	Total sales	3,890,413	..	6,484,569	..

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines — sparkling	—	—	—	—	—
2	gal.	—	—	—	—	—
3	Wines — non-sparkling	—	—	—	—	—
4	gal.	—	—	—	—	—
5	Beer	9,396,321	—	—	—	105,357,314
6	gal.	2,729,453	—	—	—	69,975,013

¹ Value figures are included in Table 3 and volume figures in Table 5.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
6,045,192	679,918	4,865	..	4,219	7,644	188	..	1
1,732,325	2,038,661	223,269	..	90,952	27,634	173	..	2
21,815,079	15,189,305	1,458,563	..	3,446,707	5,388,251	87,454	..	3
1,363,332	2,122,301	216,150	..	331,705	289,005	1,451	..	4
2,272,539	7,227,918	532,154	..	3,684,257	4,920,271	77,814	..	5
27,870,446	95,610,422	13,732,090	..	18,363,408	26,805,995	439,694	..	6
235,288	4,552,453	124,121	..	63,317	1,371,337	101,661	..	7
61,334,201	127,420,978	16,291,212	..	25,984,565	38,810,137	708,435	448,460	8
415,119	1,592,213	..	..	171,882	78,518	2,308	..	9
5,245,845	12,710,558	..	..	1,826,074	3,169,215	61,514	..	10
5,660,964	14,302,771	1,807,452	..	1,997,956	3,247,733	63,822	40,551	11
105,357,314	174,892,742	26,640,025	..	32,686,086	39,770,165	1,098,509	649,069	12
172,352,479	316,616,491	44,738,689	..	60,668,607	81,828,035	1,870,766	1,138,080	13

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
dollars								
—	—	—	..	—	—	—	..	1
7,477,873	3,349,268	663,372	..	1,027,592	1,317,188	19,012	..	2
2,706,906	1,928,228	265,238	..	409,906	1,089,598	27,538	..	3
1,816,154	2,156,236	330,883	..	387,996	548,438	30,835	..	4
3,818,494	6,968,356	1,013,370	..	2,122,506	2,556,016	84,642	..	5
9,641,811	13,396,060	2,134,355	..	3,450,595	6,541,193	97,222	..	6
77,911	337,646	541,861	..	60,730	364,701	55	..	7
25,539,149	28,135,794	4,949,079	..	7,459,325	12,417,134	259,304	339,147	8
991,692	422,536	..	..	114,287	220,847	6,109	..	9
8,319,168	4,630,454	..	..	1,022,445	1,502,260	26,106	..	10
9,310,860	5,052,990	806,970	..	1,136,732	1,723,107	32,215	21,030	11
90,993	405,755	50,668	..	76,857	341,417	10,404	6,922	12
34,941,002	33,594,539	5,806,717	..	8,672,914	14,481,658	301,923	367,099	13

TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets¹

Fiscal Year Ended March 31, 1960

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
996,160	—	—	—	—	—	—	996,160	1
124,311	—	—	—	—	—	—	124,311	2
6,083,679	—	—	—	—	—	—	6,083,679	3
1,152,590	—	—	—	—	—	—	1,152,590	4
172,598,765	2,719,090 ²	—	—	—	—	—	290,071,490	5
92,782,690	1,063,992 ²	—	—	—	—	—	166,551,148	6

¹ Six months' figure only. Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	19	..	110	14
3	Brandy	4,520	..	7,533	9,460
4	Gin	24,268	..	60,904	48,492
5	Liqueurs	2,312	..	4,511	3,155
6	Rum	110,857	..	336,561	169,702
7	Whisky	53,856	..	80,984	98,646
8	Other	40	..	20,743	19,069
9	Total spirits	195,872	..	511,346	348,538
10	Wines:				
11	Sparkling	593	..	2,441	..
12	Non-sparkling	69,606	..	310,199	..
13	Total wines	70,199	..	312,640	279,198
14	Beer	2,985,364	..	5,288,571	3,589,275
15	Total sales	3,251,435	..	6,112,557	4,217,011

¹ For explanation see commentary page 9.**TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume**

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	19	..	110	14
3	Brandy	—	..	3,897	1,440
4	Gin	10,731	..	53,802	35,748
5	Liqueurs	707	..	2,275	1,489
6	Rum	41,328	..	197,149	43,122
7	Whisky	18,358	..	42,773	55,248
8	Other	—	..	20,743	19,065
9	Total spirits	71,143	..	320,749	156,126
10	Wines:				
11	Sparkling	531	..	1,375	..
12	Non-sparkling	58,732	..	269,171	..
13	Total wines	59,263	..	270,546	255,662
14	Beer	2,957,968	..	5,250,469	3,564,299
15	Total sales	3,088,374	..	5,841,764	3,976,087

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		gallons			
1	Spirits:				
2	Alcohol	—	..	—	—
3	Brandy	4,520	..	3,636	8,020
4	Gin	13,537	..	7,102	12,744
5	Liqueurs	1,605	..	2,236	1,666
6	Rum	69,529	..	139,412	126,580
7	Whisky	35,498	..	38,211	43,398
8	Other	40	..	—	4
9	Total spirits	124,729	..	190,597	192,412
10	Wines:				
11	Sparkling	62	..	1,066	..
12	Non-sparkling	10,874	..	41,028	..
13	Total wines	10,936	..	42,094	23,536
14	Beer	27,396	..	38,102	24,976
15	Total sales	163,061	..	270,793	240,924

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1960

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale ¹	\$ 1,077,620	308,677	2,046,136	2,515,071	11,287,753
2	Stock in bond ²	340,935	"	220,818	94,342	5,485,329

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
270,998	32,775	90	..	71	196	5	—	1
294,778	184,586	31,761	..	36,690	41,198	447	313	2
988,542	683,357	39,006	..	140,589	238,063	3,626	1,796	3
106,544	146,778	18,727	..	24,654	28,161	958	1,357	4
210,743	530,947	51,930	..	191,052	253,879	3,848	5,307	5
1,311,851	4,008,233	533,510	..	700,483	1,128,234	15,248	12,212	6
11,433	176,603	45,302	..	5,384	80,484	2,874	2,254	7
3,194,889	5,763,279	720,326	646,939	1,098,923	1,770,215	27,006	22,239	8
49,946	185,532	..	..	27,723	11,502	249	..	9
2,086,625	2,810,247	..	..	431,748	713,653	8,496	..	10
2,136,571	2,995,779²	368,605	390,809	459,471	725,155	8,745	5,100	11
69,995,357	93,808,421	12,091,868	9,335,917	16,411,272	20,038,329	247,544	160,610	12
75,326,817	102,567,479	13,180,799	10,373,665	17,969,666	22,533,699	283,295	187,949	13

² Includes 440 of Canadian wines sold to legations and Airways.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
270,998	32,775	90	..	71	196	5	—	1
66,796	76,770	7,726	..	3,093	1,143	5	—	2
887,758	615,003	30,032	..	126,736	200,135	2,789	1,337	3
55,521	82,395	7,917	..	11,707	11,508	37	83	4
85,573	273,021	18,121	..	122,999	167,560	2,087	—	5
1,003,809	3,612,309	467,349	..	597,215	929,826	12,596	9,585	6
9,692	165,472	43,556	..	3,521	51,515	2,873	2,254	7
2,380,147	4,857,745	574,791	..	865,342	1,361,883	20,392	13,259	8
20,023	172,609	..	..	23,187	3,586	68	..	9
1,132,319	2,403,253	..	..	327,287	580,917	6,632	..	10
1,152,342	2,575,862	292,608	..	350,474	584,503	6,700	3,772	11
69,975,013	93,722,845	12,081,501	..	16,392,973	19,967,996	245,832	159,353	12
73,507,502	101,156,452	12,948,900	..	17,608,789	21,914,382	272,924	176,384	13

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1960

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gallons								
—	—	—	..	—	—	—	—	1
227,982	107,816	24,035	..	33,597	40,055	442	313	2
100,784	68,354	8,974	..	13,853	37,928	837	459	3
51,023	64,383	10,810	..	12,947	16,653	921	274	4
125,170	257,926	33,809	..	68,053	86,319	1,761	5,307	5
308,042	395,924	66,161	..	103,268	198,408	2,652	2,627	6
1,741	11,131	1,746	..	1,863	28,969	1	—	7
814,742	905,534	145,535	..	233,581	408,332	6,614	8,980	8
29,923	12,923	..	..	4,536	7,916	181	..	9
954,306	406,994	..	..	104,461	132,736	1,864	..	10
984,229	419,917	75,997	..	108,997	140,652	2,045	1,328	11
20,344	85,576	10,367	..	18,299	70,333	1,712	1,257	12
1,819,315	1,411,027	231,899	..	360,877	619,317	10,371	11,565	13

TABLE 6. Government Liquor Authorities' Stocks on Hand at End of Year

As at March 31, 1960

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
14,096,611	2,178,835	3,982,514	4,674,167	6,311,935	325,572	521,295	49,326,186	1
2,748,960	794,060	111,554	603,743	496,111	3,595	—	10,899,447	2

³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1956 to 1960

No.	Nature of levy	1960	1959	1958	1957	1956
dollars						
On spirits:						
1	Excise duty ²	102,353,962	96,550,734	83,653,144	70,341,062	61,170,329
2	Licences	7,250	7,000	7,250	7,750	6,500
3	Import duty ³	29,879,016	29,343,393	36,619,138	44,430,918	43,369,634
4	Total on spirits	132,240,228	125,901,127	120,279,532	114,779,730	104,546,463
On wines:						
5	Excise taxes	3,026,623	3,140,180	2,744,237	2,618,324	2,485,760
6	Import duty	1,659,700	1,468,584	1,425,654	1,262,968	1,157,824
7	Total on wines	4,686,323	4,608,764	4,169,891	3,881,292	3,643,584
On beer:						
8	Excise duty	90,704,392	83,058,147	88,225,546	83,077,741	80,742,806
9	Licences	2,900	3,400	3,250	3,750	3,500
10	Import duty	165,752	181,288	190,260	139,539	133,722
11	Total on beer	90,873,044	83,242,835	88,419,056	83,221,030	80,880,028
12	Grand totals⁴	227,799,595	213,752,726	212,868,479	201,882,052	189,070,075

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Collections on liquor imported for blending purposes are included with import duty until July 1, 1957.

³ See explanatory comment on this table, page 9.

⁴ Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 8. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1956 to 1960

No.	Type	1960	1959	1958	1957	1956
1	Spirits proof gal.	32,188,806	29,763,383	28,135,387	30,028,834	28,535,869
2	Wines ¹ gal.	7,033,431	7,416,005	5,403,508	5,473,876	5,684,088
3	Beer "	251,842,553	231,623,775	241,933,675	230,464,832	224,170,813

¹ See explanatory comment on this table, page 9.

TABLE 9. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1956 to 1960

No.	Details	1960	1959	1958	1957	1956
proof gallons						
1	In warehouse at beginning of year including transits	129,492,218	123,989,564	118,399,440	110,767,741	103,511,675
Add:						
2	Warehoused during year from distillery	38,275,436	35,669,804	36,318,128	37,540,104	34,287,656
3	Otherwise warehoused	4,516	5,823	13,004	11,701	12,839
4	Total additions	38,279,952	35,675,627	36,331,132	37,551,805	34,300,495
Deduct:						
Entered for consumption:						
5	Matured	7,707,882	7,853,748	7,318,762	7,012,129	6,285,934
6	Unmatured	717,883	746,497	611,530	634,598	896,873
7	Exported in bond	9,354,800	8,399,139	8,071,789	7,945,238	7,235,272
8	Otherwise accounted for ¹	8,704,758	8,249,809	8,524,595	7,656,560	7,669,194
9	Taken for redistillation	5,255,989	4,923,780	6,214,332	6,671,581	4,957,156
10	Total deductions	31,741,312	30,172,973	30,741,008	29,920,106	27,044,429
11	In warehouse at end of year including transits	136,030,858	129,492,218	123,989,564	118,399,440	110,767,741

¹ See explanatory comment on this table, page 9.

TABLE 10. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1956 to 1960

No.	Details		1960	1959	1958	1957	1956
1	Spirits:						
2	Imports	\$	16,156,446	16,947,056	18,682,635	16,506,457	15,459,852
	Exports of domestic stock	\$	79,013,900	71,513,587	68,090,724	68,332,114	62,303,777
3	Wines:						
4	Imports	\$	6,426,738	5,721,759	5,457,081	4,670,540	4,245,573
	Exports of domestic stock	\$	8,615	6,723	7,289	2,866	5,196
5	Beer:						
6	Imports	\$	423,658	467,399	420,544	331,101	308,577
	Exports of domestic stock	\$	4,391,169	4,082,113	4,042,886	3,637,360	3,673,649
7	Spirits:						
8	Imports	proof gal.	3,504,495	3,698,238	4,716,432	3,535,210	3,431,704
	Exports of domestic stock	"	9,358,463	8,309,744	8,025,374	7,932,006	7,290,830
9	Wines:						
10	Imports	gal.	2,047,850	1,880,973	1,783,708	1,558,331	1,437,052
	Exports of domestic stock	"	2,206	2,157	3,253	1,334	3,008
11	Beer:						
12	Imports	"	314,146	347,985	336,429	259,528	242,299
	Exports of domestic stock	"	3,196,239	2,959,788	2,923,271	2,628,028	2,684,494

Note: See Tables 11 to 14 for details of imports and exports during the fiscal year ended March 31, 1960 by country.

TABLE 11. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1960

Imported from	Spirits					Wines		Ale, beer, porter and stout
	Brandy	Gin	Liqueurs ¹	Rum	Whisky	Sparkling	Non- sparkling	
	dollars							
Algeria ²	—	—	—	—	—	—	14,877	—
Australia	207,351	—	3,859	—	—	1,007	618,509	—
Austria	—	—	—	—	—	—	4,498	—
Azores and Madeira ³	—	—	—	—	—	—	13,966	—
Barbados	—	—	—	330,301	—	—	—	—
Belgium and Luxembourg	—	—	—	—	—	—	1,846	—
British Guiana	—	—	—	538,770	—	—	—	—
Cuba	—	—	1,900	115,781	—	—	—	—
Cyprus ⁴	1,295	—	—	—	—	—	5,042	—
Czechoslovakia	246	—	465	—	—	—	—	—
Denmark	—	—	97,919	—	80	—	19,395	15,964
France	1,815,588	—	464,714	5,210	—	555,144	1,825,257	—
French Africa, n.e.s. ²	—	—	—	—	—	—	52,511	—
Germany, Fed. Rep. of	8,876	1,129	349	—	—	13,864	246,060	34,361
Greece	16,961	—	2,832	—	—	—	26,838	—
Haiti (Republic)	—	—	—	7,171	—	—	—	—
Hong Kong	—	—	—	—	—	—	6,447	—
Hungary	—	—	1,805	—	—	—	4,867	—
Ireland	—	—	720	—	4,070	—	14,166	—
Israel	5,595	—	—	—	—	1,320	28,693	—
Italy	5,663	—	25,369	—	—	32,088	1,000,587	—
Jamaica	—	—	16,403	387,546	—	—	—	—
Japan	—	—	—	—	—	—	1,131	12,420
Malta and Gozo ⁴	13,189	—	—	—	—	—	15,958	—
Mexico	—	—	2,875	—	—	—	—	—
Netherlands	406	53,342	231,995	—	373	—	2,405	5,192
New Zealand	—	—	2,699	—	—	—	—	—
Norway	—	—	4,389	—	—	—	—	—
Poland	—	—	965	—	—	—	—	—
Portugal ³	94,861	—	—	—	—	1,214	403,681	—
Puerto Rico	—	—	12,668	539,727	—	—	—	—
Spain	22,931	—	—	—	—	199	279,502	—
Sweden	—	—	1,799	—	—	—	—	—
Switzerland	2,442	—	—	—	—	—	11,609	—
Trinidad and Tobago	—	—	27,826	473,167	—	—	—	—
Union of South Africa	309,002	—	—	—	—	72	347,056	—
United Kingdom	9,789	794,400	289,748	1,081,309	6,600,021	1,263	530,462	355,668
United States	23,292	—	813	648	1,418,449	651	346,553	53
United States Virgin Islands	—	—	—	—	60,420	—	—	—
Yugoslavia	11,967	—	2,966	—	—	—	—	—
Totals	2,549,454	848,871	1,195,078	3,479,630	8,083,413	606,822	5,819,916	423,658

¹ Includes cordials and absinthe.² Until Jan. 1, 1960, trade with Algeria was included with French Africa, not elsewhere specified.³ From Jan. 1, 1960, trade with Azores and Madeira is included with Portugal.⁴ Until Jan. 1, 1960, trade with Cyprus was included with Malta and Gozo.

TABLE 12. Volume of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1960

Imported from	Spirits					Wines		Ale, beer, porter and stout
	Brandy	Gin	Liqueurs ¹	Rum	Whisky	Sparkling	Non- sparkling	
	proof gallons					gallons		
Algeria ²	—	—	—	—	—	—	9,271	—
Australia	62,664	—	542	—	—	170	283,468	—
Austria	—	—	—	—	—	—	1,118	—
Azores and Madeira ³	—	—	—	—	—	—	3,556	—
Barbados	—	—	—	121,528	—	—	—	—
Belgium and Luxembourg	—	—	—	—	—	—	520	—
British Guiana	—	—	—	399,792	—	—	—	—
Cuba	—	—	95	11,095	—	—	—	—
Cyprus	189	—	—	—	—	—	3,350	—
Czechoslovakia	35	—	60	—	—	—	—	—
Denmark	—	—	6,792	—	4	—	7,296	12,905
France	195,209	—	39,634	725	—	45,760	459,794	—
French Africa, n.e.s. ²	—	—	—	—	—	—	30,897	—
Germany, Fed. Rep. of	707	250	66	—	—	2,002	51,721	28,908
Greece	2,075	—	425	—	—	—	18,417	—
Haiti (Republic)	—	—	—	1,012	—	—	—	—
Hong Kong	—	—	—	—	—	—	1,264	—
Hungary	—	—	234	—	—	—	925	—
Ireland	—	—	53	—	535	—	2,829	—
Israel	379	—	—	—	—	164	8,300	—
Italy	825	—	2,308	—	—	6,438	322,901	—
Jamaica	—	—	1,448	153,170	—	—	—	—
Japan	—	—	—	—	—	—	342	3,874
Malta and Gozo ⁴	2,805	—	—	—	—	—	9,097	—
Mexico	—	—	132	—	—	—	—	—
Netherlands	22	16,962	20,683	—	18	—	617	4,661
New Zealand	—	—	267	—	—	—	—	—
Norway	—	—	784	—	—	—	—	—
Poland	—	—	161	—	—	—	—	—
Portugal ³	25,200	—	—	—	—	122	257,313	—
Puerto Rico	—	—	2,257	75,384	—	—	—	—
Spain	3,908	—	—	—	—	40	87,479	—
Sweden	—	—	378	—	—	—	—	—
Switzerland	130	—	—	—	—	—	2,920	—
Trinidad and Tobago	—	—	1,537	102,308	—	—	—	—
Union of South Africa	113,692	—	—	—	—	20	192,974	—
United Kingdom	1,395	175,674	20,584	277,166	883,568	254	104,695	263,777
United States	5,655	—	23	490	739,009	74	131,742	21
United States Virgin Islands	—	—	—	—	29,642	—	—	—
Yugoslavia	2,230	—	580	—	—	—	—	—
Totals	417,120	192,886	99,043	1,142,670	1,652,776	55,044	1,992,806	314,146

¹ Includes cordials and absinthe.² Until Jan. 1, 1960, trade with Algeria was included with French Africa, not elsewhere specified.³ From Jan. 1, 1960, trade with Azores and Madeira is included with Portugal.⁴ Until Jan. 1, 1960, trade with Cyprus was included with Malta and Gozo.

TABLE 13. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1960

Exported to	Spirits			Wines	Ale, beer and porter
	Whisky	Gin	Other		
	dollars				
Algeria ¹	1,158	—	—	—	—
Arabia	6,061	—	—	—	—
Argentina	16,707	69	—	—	—
Australia	43,273	—	—	—	—
Austria	12,752	—	—	—	—
Azores and Madeira ²	126,588	—	—	—	—
Bahamas	192,935	452	³ —	—	74,685
Bahrain ⁴	451	—	—	—	—
Barbados	7,696	52	135	—	2,476
Belgian Congo	225	—	—	—	—
Belgium and Luxembourg	58,941	1,266	—	—	—
Bermuda	461,467	1,486	—	1,123	17,716
Bolivia	1,140	—	—	—	—
Brazil	9,284	—	—	—	—
British Africa, n.e.s.	10,104	—	—	—	—
British Guiana	677	—	—	—	175
British Honduras	1,682	—	—	—	1,050
Burma	425	—	274	—	—
Cambodia and Laos ⁵	160	—	—	—	—
Ceylon	1,325	—	—	—	1,534
Chile	1,864	—	—	—	—
Colombia	852	713	—	—	—
Costa Rica	1,603	—	—	—	—
Cuba	181,896	392	90	—	—
Denmark	49,981	—	—	—	—
Dominican Republic	5,599	—	—	—	—
Ecuador	2,355	—	162	—	—
El Salvador	827	139	—	—	—
Ethiopia	16,439	—	—	—	—
Fiji	188	—	—	—	—
Finland	6,475	5,640	—	—	—
France	97,750	196	—	⁶ —	—
French Africa	1,440	—	—	—	—
Germany, Fed. Rep. of	943,182	1,102	331	—	—
Ghana	—	175	—	—	—
Gibraltar	85,189	—	—	—	—
Greece	23,070	560	—	—	—
Guatemala	33,213	2,844	140	—	—
Haiti (Republic of)	2,957	100	—	—	—
Hawaii ⁷	71,825	—	—	—	—
Honduras	3,582	651	54	—	—
Hong Kong	45,002	313	1,841	—	—
Iceland	71,246	—	—	—	—
India	2,545	—	—	—	—
Indonesia	1,325	—	—	—	—
Iran	37,196	85	—	—	—
Iraq	2,106	—	—	—	—
Ireland	16,882	—	—	—	—
Israel	4,540	—	—	—	—
Italy	139,218	271	260	⁸ —	—
Jamaica	60,783	—	720 ⁹	322	1,301
Japan	1,116,334	1,182	170	—	—

See footnotes page 20.

TABLE 13. Value of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1960

Exported to	Spirits			Wines	Ale, beer and porter
	Whisky	Gin	Other		
	dollars				
Jordan	2,415	—	—	—	—
Kenya	162	—	—	—	—
Korea	904	—	—	—	—
Kuwait ⁴	338	—	—	—	—
Lebanon	14,704	—	413	—	—
Leeward and Windward Islands	21,259	—	—	—	6,011
Liberia	2,847	—	—	—	—
Libya	28,013	325	—	—	—
Malaya and Singapore	9,098	228	—	—	—
Malta and Gozo	15,581	—	113	—	—
Mexico	54,728	—	—	—	—
Morocco	63,945	—	—	—	—
Netherlands	64,752	—	—	—	—
Netherlands Antilles	39,837	—	—	—	—
Nicaragua	2,912	—	—	—	2,100
Nigeria	289	—	—	—	—
Norway	10,766	—	—	—	—
Pakistan	8,211	—	—	—	—
Panama	197,390	195	635	—	—
Peru	3,093	50	—	—	—
Philippines	56,351	114	—	—	—
Poland	690	—	—	—	—
Portugal	3,764	—	90	—	—
Puerto Rico	104,857	—	77	—	—
Rhodesia and Nyasaland	1,204	—	—	—	—
Saudi Arabia	338	—	—	—	—
Spain	49,857	—	—	—	—
Sweden	67,817	—	—	—	—
Switzerland	44,022	9,428	—	—	—
Taiwan (Republic of China)	40,329	262	—	—	—
Thailand	1,703	58	152	—	483
Trinidad and Tobago	16,807	571	—	51	105,528
Turkey	59,425	—	—	—	—
Union of South Africa	3,165	243	—	—	—
United Arab Republic—Egyptian Region	12,705	—	—	—	600
United Arab Republic—Syrian Region	735	—	—	—	—
United Kingdom	476,183 ¹⁰	11,229 ¹⁰	—	¹⁰	—
United States	73,138,806 ¹¹	46,334	51,189 ¹¹	7,119	4,177,510
United States Oceania	45,343	1,394	—	—	—
United States Virgin Islands	103,379	—	—	—	—
Uruguay	6,133	—	—	—	—
Venezuela	104,222	3,457	60	—	—
Yugoslavia	5,824	—	—	—	—
Total	78,865,418	91,576	56,906	8,615	4,391,169

¹ Until Jan. 1, 1960, trade with Algeria was included with French Africa.² From Jan. 1, 1960, trade with Azores and Madeira is included with Portugal.³ Foreign produce re-exported, 940.⁴ Until Jan. 1, 1960, trade with Bahrain and Kuwait was included with Saudi Arabia.⁵ Until Jan. 1, 1960, trade with Cambodia and Laos was included with Viet-Nam.⁶ Foreign produce re-exported, 1,572.⁷ From Jan. 1, 1960, included with United States.⁸ Foreign produce re-exported, 2,017.⁹ Does not include foreign produce re-exported of 2,700 (spirits).¹⁰ Does not include foreign produce re-exported of 43,749 (spirits), 18,000 (wines).¹¹ Does not include foreign produce re-exported of 232 (spirits).

TABLE 14. Volume of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1960

Exported to	Spirits			Wines	Ale, beer and porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Algeria ¹	165	—	—	—	—
Arabia	749	—	—	—	—
Argentina	2,589	10	—	—	—
Australia	6,796	—	—	—	—
Austria	2,147	—	—	—	—
Azores and Madeira ²	17,019	—	—	—	—
Bahamas	24,290	107	³	—	75,536
Bahrain ⁴	60	—	—	—	—
Barbados	1,101	12	23	—	3,675
Belgian Congo	30	—	—	—	—
Belgium and Luxembourg	7,333	269	—	—	—
Bermuda	57,316	345	—	642	15,428
Bolivia	142	—	—	—	—
Brazil	1,249	—	—	—	—
British Africa, n.e.s.	1,105	—	—	—	—
British Guiana	91	—	—	—	150
British Honduras	242	—	—	—	900
Burma	47	—	42	—	—
Cambodia and Laos ⁵	23	—	—	—	—
Ceylon	150	—	—	—	1,350
Chile	232	—	—	—	—
Colombia	107	143	—	—	—
Costa Rica	198	—	—	—	—
Cuba	20,021	80	13	—	—
Denmark	6,814	—	—	—	—
Dominican Republic	672	—	—	—	—
Ecuador	305	—	6	—	—
El Salvador	116	29	—	—	—
Ethiopia	1,942	—	—	—	—
Fiji	24	—	—	—	—
Finland	911	1,263	—	—	—
France	13,369	33	—	⁶	—
French Africa	180	—	—	—	—
Germany, Fed. Rep. of	123,004	207	41	—	—
Ghana	—	38	—	—	—
Gibraltar	10,604	—	—	—	—
Greece	2,736	111	—	—	—
Guatemala	4,082	613	13	—	—
Haiti (Republic of)	363	30	—	—	—
Hawaii ⁷	7,717	—	—	—	—
Honduras	444	141	8	—	—
Hong Kong	5,917	70	367	—	—
Iceland	8,176	—	—	—	—
India	316	—	—	—	—
Indonesia	150	—	—	—	—
Iran	4,744	16	—	—	—
Iraq	286	—	—	—	—
Ireland	2,751	—	—	—	—
Israel	595	—	—	—	—
Italy	23,062	57	42	⁸	—
Jamaica	15,474	—	117 ⁹	117	1,410
Japan	122,816	394	17	—	—

See footnotes page 22.

TABLE 14. Volume of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1960

Exported to	Spirits			Wines	Ale, beer and porter
	Whisky	Gin	Other		
	proof gallons			gallons	
Jordan	345	—	—	—	—
Kenya	23	—	—	—	—
Korea	120	—	—	—	—
Kuwait ⁴	45	—	—	—	—
Lebanon	1,944	—	66	—	—
Leeward and Windward Islands	2,873	—	—	—	5,107
Liberia	360	—	—	—	—
Libya	3,536	75	—	—	—
Malaya and Singapore	1,262	46	—	—	—
Malta and Gozo	1,884	—	20	—	—
Mexico	9,630	—	—	—	—
Morocco	7,937	—	—	—	—
Netherlands	9,128	—	—	—	—
Netherlands Antilles	5,238	—	—	—	—
Nicaragua	369	—	—	—	1,800
Nigeria	36	—	—	—	—
Norway	1,476	—	—	—	—
Pakistan	1,025	—	—	—	—
Panama	25,885	45	118	—	—
Peru	396	15	—	—	—
Philippines	6,899	22	—	—	—
Poland	78	—	—	—	—
Portugal	419	—	13	—	—
Puerto Rico	13,998	—	10	—	—
Rhodesia and Nyasaland	173	—	—	—	—
Saudi Arabia	45	—	—	—	—
Spain	6,372	—	—	—	—
Sweden	10,166	—	—	—	—
Switzerland	7,118	2,814	—	—	—
Taiwan (Republic of China)	4,926	53	—	—	—
Thailand	218	15	26	—	405
Trinidad and Tobago	2,238	148	—	18	97,401
Turkey	7,623	—	—	—	—
Union of South Africa	520	60	—	—	—
United Arab Republic—Egyptian Region	1,497	—	—	—	450
United Arab Republic—Syrian Region	105	—	—	—	—
United Kingdom	100,728 ¹⁰	2,792 ¹⁰	—	¹⁰	—
United States	8,554,063 ¹¹	12,890	7,976 ¹¹	1,429	2,992,627
United States Oceania	5,798	339	—	—	—
Uruguay	813	—	—	—	—
Venezuela	13,104	699	7	—	—
United States Virgin Islands	13,598	—	—	—	—
Yugoslavia	774	—	—	—	—
Totals	9,325,557	23,981	8,925	2,206	3,196,239

¹ Until Jan. 1, 1960, trade with Algeria was included with French Africa.² From Jan. 1, 1960, trade with Azores and Madeira is included with Portugal.³ Does not include foreign produce re-exported of 70.⁴ Until Jan. 1, 1960, trade with Bahrain and Kuwait was included with Saudi Arabia.⁵ Until Jan. 1, 1960, trade with Cambodia and Laos was included with Viet-Nam.⁶ Foreign produce re-exported, 465.⁷ From Jan. 1, 1960, included with United States.⁸ Foreign produce re-exported, 318.⁹ Does not include foreign produce re-exported of 560 (spirits).¹⁰ Does not include foreign produce re-exported of 7,547 (spirits), 4,470 (wines).¹¹ Does not include foreign produce re-exported of 9 (spirits).



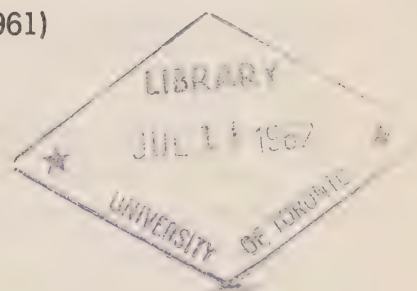
CANADA

Canada. Statistics, Bureau of
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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1960/61

(Fiscal Year Ended March 31, 1961)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1960

(Fiscal Year Ended March 31, 1961)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes,

are received from the producers and distributors of alcoholic beverages. A federal general sales tax, and provincial general sales taxes were levied on liquor sales to consumers in seven provinces in the year under review. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1960-61 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1961, amounted to \$473 million, an increase of \$16 million, or less than four per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1951 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages

Fiscal Years Ended March 31

Government	1951	1957	1958	1959	1960	1961
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	2,188	3,828	3,823	3,959	4,380	4,403
Prince Edward Island	971	1,200	1,290	1,379	1,601	1,745
Nova Scotia	7,727 ¹	10,944	11,814	12,083	11,885	12,065
New Brunswick	5,500 ²	7,370	7,361	7,513	7,933	8,269
Quebec	32,835	43,081	45,678	46,821	49,725	49,063
Ontario	41,395	58,466	68,510	73,145	78,030	81,787
Manitoba	8,057	9,659	10,638	11,460	12,880	14,586
Saskatchewan	8,765	11,253	11,764	12,560	13,252	13,840
Alberta	12,195	17,881	19,046	19,811	20,080	21,206
British Columbia	18,994	25,298	27,099	27,138	27,524	28,412
Sub-totals	138,627	188,980	207,023	215,869	227,290	235,376
Yukon	541	817	827	822	897	959
Northwest Territories	246	445	513	533	642	727
Totals, Provincial and Territorial Governments	139,414	190,242	208,363	217,224	228,829	237,062
Government of Canada	163,373	201,882	212,868	213,753	227,800	235,908
Totals, all governments	302,787	392,124	421,231	430,977	456,629	472,970

¹ Twelve months ended November 30, 1950; no adjustment for conversion to March 31 fiscal year end.

² Twelve months ended October 31, 1950; no adjustment for conversion to March 31 fiscal year end.

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, is a more realistic indicator of trends in consumption although as a measure of personal con-

sumption by Canadians it is also subject to the same limitations as value sales in respect of purchases by non-residents.

Excluding sales in the province of Prince Edward Island, for which volume data are not available, the increases over the previous fiscal year amount to 3 per cent in value and 1 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1961	1960	1961	1960	1961	1960	1961
	thousands of dollars							
Newfoundland	5,602	5,662	541	574	10,287	10,700	16,430	16,936
Prince Edward Island	2,470	2,609	185	234	1,298	1,467	3,953	4,310
Nova Scotia	15,362	15,899	2,452	2,564	14,811	15,551	32,625	34,014
New Brunswick	11,120	11,738	2,062	2,154	9,715	10,354	22,897	24,246
Quebec	86,873	87,635	14,972	15,737	105,448	106,052	207,293	209,424
Ontario	155,557	163,454	19,356	20,669	175,298	176,744	350,211	360,867
Manitoba	21,240	21,885	2,614	2,716	26,691	28,655	50,545	53,256
Saskatchewan	18,278	18,412	2,549	2,851	22,831	25,242	43,658	46,505
Alberta	33,444	35,034	3,135	3,639	32,763	33,610	69,342	72,283
British Columbia	51,227	52,359	4,971	5,520	40,112	41,477	96,310	99,356
Yukon	968	985	96	111	1,109	1,241	2,173	2,337
Northwest Territories	788	790	61	74	656	736	1,505	1,600
Totals	402,929	416,462	52,994	56,843	441,019	451,829	896,942	925,134
Totals, excluding Prince Edward Island	400,459	413,853	52,809	56,609	439,721	450,362	892,989	920,824

¹ For more detailed information for 1961, see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1960	1961	1960	1961	1960	1961	1960	1961
	thousands of gallons							
Newfoundland	196	195	70	74	2,985	3,112	3,251	3,381
Prince Edward Island .....	..	..	..	..	..	..	..	..
Nova Scotia	511	534	313	357	5,289	5,562	6,113	6,453
New Brunswick	349	369	279	291	3,589	3,773	4,217	4,433
Quebec	3,195	3,220	2,137	2,251	69,995	70,821	75,327	76,292
Ontario	5,763	6,073	2,996	3,193	93,808	92,592	102,567	101,858
Manitoba	720	733	369	377	12,092	12,364	13,181	13,474
Saskatchewan	647	641	391	408	9,336	10,087	10,374	11,136
Alberta	1,099	1,131	459	518	16,412	16,700	17,970	18,349
British Columbia	1,770	1,806	725	817	20,038	20,012	22,533	22,635
Yukon	27	28	8	10	248	276	283	312
Northwest Territories	22	20	5	6	161	170	188	196
Totals, excluding Prince Edward Island	14,299	14,748	7,752	8,302	233,953	235,469	256,004	258,519

¹ For more detailed information for 1961, see Tables 4, 4A, and 4B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 41 in the fiscal year ended March 31, 1961. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

March 31, 1960 March 31, 1961

Newfoundland	11	11
Prince Edward Island	8	8
Nova Scotia	54	55
New Brunswick	41	40
Quebec	156	162
Ontario	255	271
Manitoba	41 ¹	43 ¹
Saskatchewan	79	84
Alberta	95	104
British Columbia	108	110
Yukon	5	5
Northwest Territories	4	5
Total	857	898

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 31 and 35 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1961, the value of imports of all three categories of alcoholic beverages was higher than in the previous year, viz.:

Spirits — from \$16,156,000 to \$16,417,000

Beer — from \$ 424,000 to \$ 489,000

Wines — from \$ 6,427,000 to \$ 6,823,000

The value of exports, however, declined. Exports of spirits decreased from \$79,014,000 to \$78,761,000; of beer, from \$4,391,000 to \$4,350,000 and of wines, from \$9,000 to \$4,000.

See Table 9 for comparative value figures for the fiscal years ended March 31, 1957 to March 31, 1961 inclusive.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (4%), Nova Scotia (5% on spirituous liquor, 3% on wines and beer), New Brunswick (3%), Quebec (2%, except beer), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time or retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonnage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(5) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities

signing the required agreement and, where there is an agreement between the province and a municipality, all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Earnings Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source, and provisions for special reserves which are not allowed as a charge against income.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B have been introduced to expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce means those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A, and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers.

In Quebec, beer is sold by breweries to permittees authorized by the Liquor Commission to sell to consumers. These include grocery stores, in cities or towns only, which sell by the bottle for home consumption. In rural districts the breweries sell to their representatives who must be licensed by the Commission to operate a warehouse, and these representatives sell to permittees who sell to the consumer. Only beer imported from outside Canada is sold by the Quebec Liquor Commission.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission, and is sold to consumers through government liquor stores, brewers' retail stores and other licensed vendors. Commencing October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Effective July 1, 1957 excise duties on imported "blending liquor" are recorded separately from import duties, largely accounting for the decrease in the revenue shown under import duties and the corresponding increase in excise duties.

By amendment to the Excise Act in 1959, the excise duty rate was increased by \$1 to \$13 per proof gallon of domestic potable spirits, and by \$1 to \$11 per proof gallon of Canadian brandy.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1957 to 1961, as presented in this table, are obtained from the annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1956 to 1960 and is obtained from the Bureau report on the wine industry. Fiscal year figures are not available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 7. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 6, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For

example, for the fiscal year ended March 31, 1961, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption, that is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	2,377	1,305	11,710	8,220
2	Sales tax ¹	—	392	—	—
3	Licences and permits ³	2,000	33	294	16
4	Fines and confiscations ³	26	15	61	33
5	Total revenue	4,403	1,745	12,065	8,269

¹ See explanatory comment page 7.

² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland 2; Prince Edward Island —; Nova Scotia 168; New Brunswick 106; Quebec 160; Ontario 1,381; Manitoba 70; Saskatchewan 80; Alberta 258; British Columbia 270; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer; includes commission on general sales tax collections formerly shown as a separate item.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Earnings reported by Liquor Authority	4,403	1,338	11,215	8,236
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	392	—	—
3	Licences and permits	—	—	127	—
4	Fines and confiscations	—	15	3	33
	Expenditure of Liquor Authority disallowed: ³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	678	—
7	Maintenance of prisoners	—	—	42	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 5)	4,403	1,745	12,065	8,269

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

² Under the Government Liquor Control Act of Alberta, 182 share of fines included in this amount was paid to local government authorities.

Table 9, item 8, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Assets and Liabilities of Provincial Government Liquor Commissions

This table presents, for the first time, the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as Table 6, "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

May 31, 1962

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
32,583	55,289	11,657	13,673	19,940	27,898	861	670	186,163	1
2,010	—	—	—	—	—	79	—	2,481	2
14,144	26,373	2,752	19	934	514	10	57	47,148	3
326	145	177	148	332	..	9	—	1,272	4
49,063	81,787	14,586	13,840	21,206	28,412	959	727	237,062	5

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
45,140	80,675	14,385	13,687	20,874	28,146	862	727	229,688	1
2,010	—	—	—	—	—	79	—	2,481	2
—	—	—	—	—	40	9	—	176	3
300	6	177	144	332 ²	—	9	—	1,019	4
—	—	—	—	—	—	—	—	—	5
1,613	—	24	9	—	104	—	—	2,428	6
—	—	—	—	—	122	—	—	164	7
—	1,106	—	—	—	—	—	—	1,106	8
49,063	81,787	14,586	13,840	21,206	28,412	959	727	237,062	9

² See comments on pages 7 and 8.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	141	..	243	..
3	Gin	579	..	1,775	..
4	Liqueurs	65	..	153	..
5	Rum	3,064	..	10,264	..
6	Whisky	1,811	..	2,789	..
7	Vodka	—	..	670	..
8	Other	1	..	—	..
9	Total spirits	5,662	2,609	15,899	11,738
	Wines:				
10	Sparkling	13	..	45	..
11	Non-sparkling	561	..	2,519	..
12	Total wines	574	234	2,564	2,154
13	Beer	10,700	1,467	15,551	10,354
14	Total sales	16,936	4,310²	34,014³	24,246

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.² Includes health tax of 10% on retail selling price amounting to 392. See Table 1, item 2.³ Before deducting discounts and rebates, 33.**TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value**

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	—	..	121	..
3	Gin	222	..	1,548	..
4	Liqueurs	18	..	68	..
5	Rum	1,025	..	6,511	..
6	Whisky	580	..	1,460	..
7	Vodka	—	..	670	..
8	Other	—	..	—	..
9	Total spirits	1,846	..	10,383	..
	Wines:				
10	Sparkling	11	..	30	..
11	Non-sparkling	410	..	2,016	..
12	Total wines	421	..	2,046	..
13	Beer	10,564	..	15,356	..
14	Total sales	12,831	..	27,785	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	141	..	122	..
3	Gin	357	..	227	..
4	Liqueurs	47	..	85	..
5	Rum	2,039	..	3,753	..
6	Whisky	1,231	..	1,329	..
7	Vodka	—	..	—	..
8	Other	1	..	—	..
9	Total spirits	3,816	..	5,516	..
	Wines:				
10	Sparkling	2	..	15	..
11	Non-sparkling	151	..	503	..
12	Total wines	153	..	518	..
13	Beer	136	..	195	..
14	Total sales	4,105	..	6,229	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,245	670	6	..	5	8	—	..	..	1
9,276	5,664	880	..	1,152	1,328	23	..	..	2
25,132	16,492	1,759	..	4,064	6,179	108	..	..	3
3,089	4,553	537	..	743	867	35	..	..	4
6,084	14,837	1,663	..	5,922	7,193	174	..	..	5
37,043	115,332	16,445	..	22,992	33,280	554	..	..	6
436	5,463	575	..	—	..	91	..	..	7
330	443	20	..	156	3,504	—	..	..	8
87,635	163,454	21,885	18,412	35,034	52,359	985	790	416,462	9
1,313	2,046	..	..	300	337	7	..	..	10
14,424	18,623	..	..	3,339	5,183	104	..	..	11
15,737	20,669	2,716	2,851	3,639	5,520	111	74	56,843	12
106,052	176,744	28,655	25,242	33,610	41,477	1,241	736	451,829	13
209,424 ⁴	360,867 ⁵	53,256	46,505	72,283	99,356	2,337 ⁶	1,600	925,134	14

⁴ Excludes unemployment tax of 5¢ to 15¢ on volume of retail package, amounting to 2,010. See Table 1, item 2.⁵ Before deducting discounts to hospitals, NATO, etc., 145.⁶ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 79. See Table 1, item 2.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,245	670	6	..	5	8	—	..	..	1
1,877	2,251	219	..	98	25	2	..	..	2
22,024	14,442	1,449	..	3,550	5,011	76	..	..	3
1,284	2,224	200	..	311	310	2	..	..	4
2,385	10,090	596	..	3,867	4,920	90	..	..	5
27,519	101,823	14,310	..	19,595	26,787	463	..	..	6
358	5,463	566	..	—	..	91	..	..	7
239	69	15	..	69	3,171	—	..	..	8
61,931	137,032	17,361	..	27,495	40,232	724	461	..	9
382	1,629	..	..	171	79	2	..	..	10
5,373	13,440	..	..	2,148	3,606	72	..	..	11
5,755	15,069	1,915	..	2,319	3,685	74	55	..	12
105,955	176,302	28,598	..	33,477	41,102	1,228	734	..	13
173,641	328,403	47,874	..	63,291	85,019	2,026	1,250	..	14

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
—	—	—	..	—	—	—	..	..	1
7,399	3,413	661	..	1,054	1,303	21	..	..	2
3,108	2,050	310	..	514	1,168	32	..	..	3
1,805	2,329	337	..	432	557	33	..	..	4
3,699	4,747	1,067	..	2,055	2,273	84	..	..	5
9,524	13,509	2,135	..	3,397	6,493	91	..	..	6
78	—	9	..	—	..	—	..	..	7
91	374	5	..	87	333	—	..	..	8
25,704	26,422	4,524	..	7,539	12,127	261	329	..	9
931	417	..	..	129	258	5	..	..	10
9,051	5,183	..	..	1,191	1,577	32	..	..	11
9,982	5,600	801	..	1,320	1,835	37	19	..	12
97	442	57	..	133	375	13	2	..	13
35,783	32,464	5,382	..	8,992	14,337	311	350	..	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	..	—	—
2	Brandy	5	..	7	9
3	Gin	24	..	61	47
4	Liqueurs	2	..	5	4
5	Rum	112	..	344	184
6	Whisky	52	..	95	103
7	Vodka	—	..	22	22
8	Other	—	..	—	—
9	Total spirits	195	..	534	369
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	73	..	355	..
12	Total wines	74	..	357	291
13	Beer	3,112	..	5,562	3,773
14	Total sales	3,381	..	6,453	4,433

¹ For explanation, see commentary page 8.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	..	—	—
2	Brandy	—	..	3	1
3	Gin	9	..	53	34
4	Liqueurs	1	..	2	2
5	Rum	36	..	220	52
6	Whisky	17	..	56	59
7	Vodka	—	..	22	22
8	Other	—	..	—	—
9	Total spirits	63	..	356	170
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	61	..	306	..
12	Total wines	62	..	308	265
13	Beer	3,082	..	5,520	3,747
14	Total sales	3,207	..	6,184	4,182

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	..	—	—
2	Brandy	5	..	4	8
3	Gin	15	..	8	13
4	Liqueurs	1	..	3	2
5	Rum	76	..	124	132
6	Whisky	35	..	39	44
7	Vodka	—	..	—	—
8	Other	—	..	—	—
9	Total spirits	132	..	178	199
	Wines:				
10	Sparkling	—	..	—	..
11	Non-sparkling	12	..	49	..
12	Total wines	12	..	49	26
13	Beer	30	..	42	26
14	Total sales	174	..	269	251

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
281	32	—	..	—	—	—	—	1
294	194	31	..	37	41	1	—	2
1,012	658	63	..	140	226	3	2	3
102	156	18	..	25	29	1	—	4
211	558	56	..	193	244	4	5	5
1,294	4,262	545	..	730	1,126	14	11	6
14	198	19	..	..	..	3	2	7
12	15	1	..	6	140	—	—	8
3,220	6,073	733	641	1,131	1,806	26	20	9
47	189	..	..	24	15	—	..	10
2,204	3,004	..	..	494	802	10	..	11
2,251	3,193	377	408	518	817	10	6	12
70,821	92,592	12,364	10,087	16,700	20,012	276	170	13
76,292	101,858	13,474	11,136	18,349	22,635	312	196	14

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
281	32	—	..	—	—	—	—	1
72	85	8	..	3	1	—	—	2
897	584	51	..	123	185	2	1	3
52	87	7	..	11	12	—	—	4
90	385	20	..	128	168	2	—	5
990	3,864	480	..	631	930	13	9	6
12	198	19	..	..	..	3	2	7
10	3	1	..	4	113	—	—	8
2,404	5,238	586	..	900	1,409	20	12	9
19	176	..	..	19	4	—	..	10
1,159	2,543	..	..	371	660	8	..	11
1,178	2,719	305	..	390	664	8	5	12
70,799	92,500	12,352	..	16,671	19,934	274	170	13
74,381	100,457	13,243	..	17,961	22,007	302	187	14

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	..	—	—	—	—	1
222	109	23	..	34	40	1	—	2
115	74	12	..	17	41	1	1	3
50	69	11	..	14	17	1	—	4
121	173	36	..	65	76	2	5	5
304	398	65	..	99	196	1	2	6
2	—	—	..	..	..	—	—	7
2	12	—	..	2	27	—	—	8
816	835	147	..	231	397	6	8	9
28	13	..	..	5	11	—	..	10
1,045	461	..	..	123	142	2	..	11
1,073	474	72	..	128	153	2	1	12
22	92	12	..	29	78	2	—	13
1,911	1,401	231	..	388	628	10	9	14

TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets where permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1961

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
1	Wines — Sparkling	—	—	958	—	958
2	..... '000 of \$ gal.	—	—	120	—	120
3	Wines — Non-sparkling	—	—	5,888	—	5,888
4	..... \$ gal.	—	—	1,122	—	1,122
5	Beer	10,001	105,955	173,642	—	289,598
6	..... \$ gal.	2,907	70,799	91,410	—	165,116

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 4,263 (1,476 gallons) made through retail outlets of breweries during the year ended March 31, 1961, are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1957 to 1961

No.	Nature of levy	1957	1958	1959	1960	1961
		thousands of dollars				
	On spirits:					
1	Excise duty ²	70,341	83,653	96,551	102,354	108,502
2	Licences	8	7	7	7	8
3	Import duty ³	44,431	36,619	29,343	29,879	31,313
4	Total on spirits	114,780	120,279	125,901	132,240	139,823
	On wines:					
5	Excise taxes	2,618	2,744	3,140	3,026	3,224
6	Import duty	1,263	1,426	1,469	1,660	1,696
7	Total on wines	3,881	4,170	4,609	4,686	4,920
	On beer:					
8	Excise duty	83,078	88,226	83,058	90,704	90,971
9	Licences	4	3	3	3	3
10	Import duty	139	190	182	166	191
11	Total on beer	83,221	88,419	83,243	90,873	91,165
12	Grand totals⁴	201,882	212,868	213,753	227,799	235,908

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Collections on liquor imported for blending purposes are included with import duty until July 1, 1957.

³ See explanatory comment on this table, page 9.

⁴ Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1957 to 1961

No.	Type	1957	1958	1959	1960	1961
1	Spirits	30,029	28,135	29,763	32,189	33,650
	..... '000 of proof gal.					
2	Wines ¹	5,474	5,404	7,416	7,033	8,093
	..... gal.					
3	Beer	230,465	241,934	231,624	251,843	252,140
 "					

¹ See explanatory comment on this table, page 9.

TABLE 8. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1957 to 1961

No.	Details	1957	1958	1959	1960	1961
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	110,767	118,399	123,989	129,492	136,031
	Add:					
2	Warehoused during year from distillery	37,540	36,318	35,670	38,275	39,495
3	Otherwise warehoused	12	13	6	5	4
4	Total additions	37,552	36,331	35,676	38,280	39,499
	Deduct:					
	Entered for consumption:					
5	Matured	7,012	7,319	7,854	7,708	8,148
6	Unmatured	634	611	746	717	780
7	Exported in bond	7,945	8,072	8,399	9,355	8,988
8	Otherwise accounted for ¹	7,657	8,525	8,250	8,705	8,996
9	Taken for redistillation	6,672	6,214	4,924	5,256	5,082
10	Total deductions	29,920	30,741	30,173	31,741	31,994
11	In warehouse at end of year including transits	118,399	123,989	129,492	136,031	143,536

¹ See explanatory comment on this table, page 9.TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1957 to 1961

No.	Details	1957	1958	1959	1960	1961
	Spirits: '000 of					
1	Imports	16,506	18,683	16,947	16,156	16,417
2	Exports of domestic stock	68,332	68,091	71,514	79,014	78,761
	Wines:					
3	Imports	4,671	5,457	5,722	6,427	6,823
4	Exports of domestic stock	3	7	7	9	4
	Beer:					
5	Imports	331	421	467	424	489
6	Exports of domestic stock	3,637	4,043	4,082	4,391	4,350
	Spirits: proof gal.					
7	Imports	3,535	4,716	3,698	3,504	3,509
8	Exports of domestic stock	7,932	8,025	8,310	9,358	8,943
	Wines: gal.					
9	Imports	1,558	1,784	1,881	2,048	2,207
10	Exports of domestic stock	1	3	2	2	2
	Beer: "					
11	Imports	260	336	348	314	364
12	Exports of domestic stock	2,628	2,923	2,960	3,196	3,160

¹ Source: Trade of Canada, Imports and Exports, published by the Dominion Bureau of Statistics.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1961

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,200	—	401	222
2	Accounts receivable	188	1	84	—
3	Inventories:				
	1. Stock for sale ¹	1,154	354	1,961	2,669
	2. Stock in bond ²	324	3	247	73
	3. Other materials and supplies	30	—	—	—
	Sub-total	(1,508)	(354)	(2,208)	(2,742)
4	Prepaid expenses	5	—	—	7
5	Fixed assets ⁴	105	—	986	—
6	Loans and advances receivable	—	—	—	1
7	Mortgages receivable	—	—	—	14
8	Deferred charges	—	—	72	—
9	Total assets	3,006	355	3,751	2,986
	Liabilities				
1	Accounts payable	63	—	1,264	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	355	—	—
3	Long-term loans and advances:				
	Provincial	—	—	—	—
4	Deferred revenue	—	—	—	—
5	Other liabilities	—	—	—	—
6	Reserves:				
	1. Liability reserves:				
	1. Reserves for insurance	—	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	105	—	500	—
	Sub-total	(105)	(—)	(500)	(—)
7	Proprietary equity and surplus:				
	Proprietary equity:				
	Interest-free working capital	150	—	—	—
	Surplus (unremitted to Provincial Treasurer)	2,688	—	1,987	2,986
	Sub-total	(2,838)	(—)	(1,987)	(2,986)
8	Total liabilities	3,006	355	3,751	2,986

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1961

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,314	8,324	251	279	407	2,112	345	—	15,855	1
1,070	2,428	239	8	59	17	3	—	4,097	2
									3
13,883	13,802	2,401	3,549	4,990	6,316	318	492	52,004	
4,339	2,408	344	149	644	413	15	3	8,956	
323	153	5	68	560	29	—	23	1,076	
(18,545)	(16,363)	(2,750)	(3,766)	(6,194)	(6,758)	(333)	(515)	(62,036)	
—	162	36	4	123	163	—	10	510	4
656	—	48	1,450	3,286	1,536	—	247	8,314	5
—	—	—	—	—	43	—	—	44	6
—	55	—	—	—	—	—	—	69	7
125	—	—	—	—	—	—	—	197	8
22,710	27,332	3,324	5,507	10,069	10,629	681	772	91,122	9
2,138 ⁵	2,539 ⁵	861	3	3,404	3,845	65	—	14,182	1
—	—	—	—	818	—	—	—	1,173	2
—	—	—	—	—	5,734	—	—	5,734	3
172	—	—	—	113	—	—	—	285	4
42	—	87	280	—	—	—	—	409	5
									6
907	1,000	—	—	—	—	—	—	1,907	
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	1,681	—	—	—	—	1,681	
—	—	—	—	5,800	1,050	—	—	7,455	
(907)	(1,500)	(—)	(3,681)	(5,800)	(1,050)	(—)	(—)	(13,543)	
									7
—	—	—	—	—	—	—	—	150	
19,451	23,293	2,376	1,543	— 66	—	616	772	55,646	
(19,451)	(23,293)	(2,376)	(1,543)	(— 66)	(—)	(616)	(772)	(55,796)	
22,710	27,332	3,324	5,507	10,069	10,629	681	772	91,122	8

⁴ See explanatory comment on capital expenditures, page 8.⁵ Includes some accrued charges.

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ANNUAL



CANADA

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1961/62

(Fiscal Year Ended March 31, 1962)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1961

(Fiscal Year Ended March 31, 1962)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes,

are received from the producers and distributors of alcoholic beverages. A national federal general sales tax, and provincial general sales taxes in eight provinces were levied on liquor sales to consumers in the year under review. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1961-62 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1962, amounted to \$492 million, an increase of \$19 million, or four per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1952 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages

Fiscal Years Ended March 31

Government	1952	1958	1959	1960	1961	1962
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	2,475	3,823	3,959	4,380	4,403	4,640
Prince Edward Island	789	1,290	1,379	1,601	1,745	1,863
Nova Scotia	8,549	11,814	12,083	11,885	12,065	12,681
New Brunswick	5,441	7,361	7,513	7,933	8,269	9,576
Quebec	31,306	45,678	46,821	49,725	49,063	54,481
Ontario	44,156	68,510	73,145	78,030	81,787	83,957
Manitoba	8,108	10,638	11,460	12,880	14,586	15,043
Saskatchewan	9,599	11,764	12,560	13,252	13,840	14,152
Alberta	13,086	19,046	19,811	20,080	21,206	22,465
British Columbia	20,135	27,099	27,138	27,524	28,412	29,392
Sub-totals	143,644	207,023	215,869	227,290	235,376	248,250
Yukon	587	827	822	897	959	973
Northwest Territories	274	513	533	642	727	808
Totals, Provincial and Territorial Governments	144,505	208,363	217,224	228,829	237,062	250,031
Government of Canada	162,706	212,868	213,753	227,799	235,908	242,096
Totals, all governments	307,211	421,231	430,977	456,628	472,970	492,127

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, is a more realistic indicator of trends in consumption although as a measure of personal con-

sumption by Canadians it is also subject to the same limitations as value sales in respect of purchases by non-residents.

Excluding sales in the province of Prince Edward Island, for which volume data are not available, the increases over the previous fiscal year amount to 4 per cent in value and about 3 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1961	1962	1961	1962	1961	1962	1961	1962
thousands of dollars								
Newfoundland	5,662	5,911	574	571	10,700	11,547	16,936	18,029
Prince Edward Island	2,609	2,763	234	266	1,467	1,615	4,310	4,644
Nova Scotia	15,899	16,923	2,564	2,771	15,551	16,248	34,014	35,942
New Brunswick	11,738	12,379	2,154	2,380	10,354	11,127	24,246	25,886
Quebec	87,635	95,406	15,737	17,642	106,052	107,936	209,424	220,984
Ontario	163,454	170,302	20,669	21,909	176,744	179,388	360,867	371,599
Manitoba	21,885	22,500	2,716	2,832	28,655	30,065	53,256	55,397
Saskatchewan	18,412	18,154	2,851	2,915	25,242	24,177	46,505	45,246
Alberta	35,034	37,011	3,639	3,911	33,610	34,877	72,283	75,799
British Columbia	52,359	53,890	5,520	5,951	41,477	43,172	99,356	103,013
Yukon	985	1,020	111	123	1,241	1,146	2,337	2,289
Northwest Territories	790	792	74	84	736	889	1,600	1,765
Totals	416,462	437,051	56,843	61,355	451,829	462,187	925,134	960,593
Totals, excluding Prince Edward Island	413,853	434,288	56,609	61,089	450,362	460,572	920,824	955,949

¹ For more detailed information for 1962, see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1961	1962	1961	1962	1961	1962	1961	1962
thousands of gallons								
Newfoundland	195	204	74	73	3,112	3,339	3,381	3,616
Prince Edward Island .....	..	85	..	..	..	548	..	..
Nova Scotia	534	553	357	368	5,562	5,821	6,453	6,742
New Brunswick	369	377	291	310	3,773	3,728	4,433	4,415
Quebec	3,220	3,390	2,251	2,368	70,821	72,568	76,292	78,326
Ontario	6,073	6,322	3,193	3,358	92,592	94,301	101,858	103,981
Manitoba	733	755	377	395	12,364	12,788	13,474	13,938
Saskatchewan	641	583	408	434	10,087	10,381	11,136	11,398
Alberta	1,131	1,191	518	550	16,700	17,107	18,349	18,848
British Columbia	1,806	1,860	817	872	20,012	20,779	22,635	23,511
Yukon	26	28	10	11	276	256	312	295
Northwest Territories	20	20	6	7	170	210	196	237
Totals, excluding Prince Edward Island	14,748	15,283	8,302	8,746	235,469	241,278	258,519	265,307

¹ For more detailed information for 1962, see Tables 4, 4A, and 4B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 52 in the fiscal year ended March 31, 1962. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1961	March 31, 1962
Newfoundland	11	12
Prince Edward Island	8	8
Nova Scotia	55	57
New Brunswick	40	40
Quebec	162	173
Ontario	271	295
Manitoba	43 ¹	45 ¹
Saskatchewan	84	86
Alberta	104	111
British Columbia	110	112
Yukon	5	5
Northwest Territories	5	6
Total	898	950

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 35 and 39 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1962, imports of alcoholic beverages showed an increase of 3 per cent in value, but a decrease of 4 per cent in volume, reflecting a rise in price associated with the exchange rate decline after mid-year.

The value of imports of spirits actually decreased from \$16,417,000 in the previous fiscal year to \$16,159,000, whereas imports of wines and beer increased as follows:

wines—from \$6,823,000 to \$7,744,000

beer —from \$489,000 to \$538,000

Exports of alcoholic beverages were higher by 6 per cent in value and 4 per cent in volume in the fiscal year. Exports of domestic spirits increased from \$78,761,000 to \$83,985,000; wines remained unchanged in value at \$4,000,000, and beer declined from \$4,350,000 to \$4,139,000. The volume of beer and wine decreased.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1958 to March 31, 1962 inclusive.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (4%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3% effective September 1961, draft beer exempt), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. In Quebec the unemployment tax of 5¢ to 15¢ on volume of retail package of alcoholic beverages was repealed on April 13, 1961.

As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(5) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not significantly large.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments.

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities

signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Earnings Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source, and provisions for special reserves which are not allowed as a charge against income.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A, and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail. Only beer imported from outside of Canada is sold by the Quebec Liquor Board.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from

the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1958 to 1962 as presented in this table, are obtained from the annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1957 to 1961 and is obtained from the Bureau report on the wine industry. Fiscal year figures are not available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 7. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits

entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 6, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, for the fiscal year ended March 31, 1962, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was

\$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption, that is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 9, item 10, records the transaction when the physical movement of the spirits takes place.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1962

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income from sales ²	2,431	1,397	12,317	9,534
2	Sales tax ¹	—	422	—	—
3	Licences and permits ³	2,183	26	315	7
4	Fines and confiscations ³	26	18	49	35
5	Total revenue	4,640	1,863	12,681	9,576

¹ See explanatory comment page 7; in Quebec the unemployment tax on sales of alcoholic beverages was repealed on April 13, 1961.

² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland—and 1; Prince Edward Island—; Nova Scotia 132 and —; New Brunswick—and 46; Quebec 188 and —; Ontario—and 1,937; Manitoba—and 24; Saskatchewan 79 and 4; Alberta 91 and 162; British Columbia 236 and —; Yukon—; Northwest Territories—; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer; includes commission on general sales tax collections formerly shown as a separate item.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal year Ended March 31, 1962

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Earnings reported by Liquor Authority	4,640	1,423	11,762	9,541
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	422	—	—
3	Licences and permits	—	—	145	—
4	Fines and confiscations	—	18	2	35
	Expenditure of Liquor Authority disallowed:³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	733	—
7	Maintenance of prisoners	—	—	39	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 5)	4,640	1,863	12,681	9,576

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

² Under the Government Liquor Control Act of Alberta, 218 share of fines included in this amount was paid to local government authorities.

³ See comments on pages 7 and 8.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Assets and Liabilities of Provincial Government Liquor Commissions.

This table presents the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

April 30, 1963

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
37,031	56,802	11,989	13,858	21,117	28,866	874	734	196,950	1
140	—	—	—	—	—	80	—	642	2
16,878	26,996	2,896	102	965	526	11	74	50,979	3
432	159	158	192	383	..	8	—	1,460	4
54,481	83,957	15,043	14,152⁴	22,465	29,392	973	808	250,031	5

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

⁴ Includes Liquor Licensing Commission.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
53,856	82,821	14,869	13,955	21,332	29,111	875	808	244,993	1
140	—	—	—	—	—	80	—	642	2
—	—	—	—	—	42	10	—	197	3
383	4	158	190	383 ²	—	8	—	1,181	4
—	—	—	—	750	—	—	—	750	5
102 ⁴	—	16	7	—	105	—	—	963	6
—	—	—	—	—	134	—	—	173	7
—	1,132	—	—	—	—	—	—	1,132	8
54,481	83,957	15,043	14,152⁵	22,465	29,392	973	808	250,031	9

⁴ Since April 1, 1961, the salaries of the Liquor Police are paid by the Province of Quebec.

⁵ Includes Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	144	..	267	..
4	Gin	604	..	1,890	..
5	Liqueurs	69	..	176	..
6	Rum	3,137	..	10,612	..
7	Whisky	1,955	..	3,176	..
8	Vodka	—	..	797	..
9	Other	1	..	—	..
9	Total spirits	5,911	2,763	16,923	12,379
10	Wines:				
11	Sparkling	15	..	44	..
12	Non-sparkling	556	..	2,727	..
12	Total wines	571	266	2,771	2,380
13	Beer	11,547	1,615	16,248	11,127
14	Total sales	18,029	4,644²	35,942³	25,886

¹ For explanation of the basis on which these data are reported, see explanatory comment page 6.² Includes health tax of 10% on retail selling price amounting to 392. See Table 1, item 2.³ Before deducting discounts and rebates, 52.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	—	..	127	..
4	Gin	218	..	1,615	..
5	Liqueurs	20	..	104	..
6	Rum	1,077	..	7,198	..
7	Whisky	655	..	1,622	..
8	Vodka	—	..	797	..
9	Other	—	..	—	..
9	Total spirits	1,971	..	11,468	..
10	Wines:				
11	Sparkling	13	..	26	..
12	Non-sparkling	404	..	2,172	..
12	Total wines	417	..	2,198	..
13	Beer	11,293	1,615	16,043	..
14	Total sales	13,681	..	29,709	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	144	..	140	..
4	Gin	386	..	275	..
5	Liqueurs	49	..	72	..
6	Rum	2,060	..	3,414	..
7	Whisky	1,300	..	1,554	..
8	Vodka	—	..	—	..
9	Other	1	..	—	..
9	Total spirits	3,940	..	5,455	..
10	Wines:				
11	Sparkling	2	..	18	..
12	Non-sparkling	152	..	555	..
12	Total wines	154	..	573	..
13	Beer	254	—	205	..
14	Total sales	4,348	..	6,233	..

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,766	680	8	2	4	9	—	—	..	1
10,193	5,891	822	567	1,206	1,441	21	7	..	2
27,901	17,338	1,792	1,942	4,371	7,177	96	63	..	3
3,294	4,694	539	388	776	933	36	14	..	4
6,496	15,548	1,870	1,828	6,215	7,513	183	246	..	5
38,955	119,684	16,851	12,711	23,913	34,336	595	388	..	6
1,397	5,992	589	584	371	1,978	89	74	..	7
404	475	29	132	155	503	—	—	..	8
95,406	170,302	22,500	18,154	37,011	53,890	1,020	792	437,051	9
1,425	2,200	..	113	311	342	7	4	..	10
16,217	19,709	..	2,802	3,600	5,609	116	80	..	11
17,642	21,909	2,832	2,915	3,911	5,951	123	84	61,355	12
107,936	179,388	30,065	24,177	34,877	43,172	1,146	889	462,187	13
220,984⁴	371,599⁵	55,397	45,246	75,799	103,013	2,289⁶	1,765	960,593	14

⁴ Excludes unemployment tax of 5¢ to 15¢ on volume of retail package, amounting to 140, from April 1, 1961 to April 13, 1961 when it was repealed.

⁵ Before deducting discounts to hospitals, NATO, etc., 154.

⁶ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 80. See Table 1, item 2.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
6,766	680	8	2	4	9	—	—	1
2,117	2,412	257	81	138	29	1	—	2
24,116	15,444	1,436	1,705	3,803	5,830	69	46	3
1,374	2,211	202	215	312	354	1	4	4
2,692	10,817	741	661	4,314	5,298	99	14	5
28,904	105,989	14,753	11,053	20,543	27,606	501	322	6
971	5,992	577	584	371	1,978	89	74	7
296	73	16	120	75	135	—	—	8
67,236	143,618	17,990	14,421	29,560	41,239	760	460	9
409	1,752	..	100	178	86	1	3	10
6,206	14,112	..	2,413	2,326	3,875	79	62	11
6,615	15,864	2,031	2,513	2,504	3,961	80	65	12
107,808	178,884	29,979	24,177	34,753	42,779	1,139	888	13
181,659	338,366	50,000	41,111	66,817	87,979	1,979	1,413	14

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
8,076	3,479	565	486	1,068	1,412	20	7	2
3,785	1,894	356	237	568	1,347	27	17	3
1,920	2,483	337	173	464	579	35	10	4
3,804	4,731	1,129	1,167	1,901	2,215	84	232	5
10,051	13,695	2,098	1,658	3,370	6,730	94	66	6
426	—	12	—	—	—	—	—	7
108	402	13	12	80	368	—	—	8
28,170	26,684	4,510	3,733	7,451	12,651	260	332	9
1,016	448	..	13	133	256	6	1	10
10,011	5,597	..	389	1,274	1,734	37	18	11
11,027	6,045	801	402	1,407	1,990	43	19	12
128	504	86	—	124	393	7	1	13
39,325	33,233	5,397	4,135	8,982	15,034	310	352	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of gallons					
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	5	1	8	9
4	Gin	25	9	65	48
5	Liqueurs	3	—	5	4
6	Rum	114	40	347	188
7	Whisky	57	30	102	106
8	Vodka	—	5	26	22
9	Other	—	—	—	—
9	Total spirits	204	85	553	377
10	Wines:				
11	Sparkling	1	..	2	..
12	Non-sparkling	72	..	366	..
12	Total wines	73	..	368	310
13	Beer	3,339	548	5,821	3,728
14	Total sales	3,616	600	6,742	4,415

¹ For explanation, see commentary page 9.**TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume**

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of gallons					
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	—	—	4	1
4	Gin	9	6	56	35
5	Liqueurs	1	—	3	2
6	Rum	37	26	233	55
7	Whisky	20	21	58	62
8	Vodka	—	5	26	22
9	Other	—	—	—	—
9	Total spirits	67	58	380	177
10	Wines:				
11	Sparkling	1	..	1	..
12	Non-sparkling	60	..	313	..
12	Total wines	61	..	314	281
13	Beer	3,307	548	5,777	3,702
14	Total sales	3,435	..	6,471	4,160

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
thousands of gallons					
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	5	1	4	8
4	Gin	16	3	9	13
5	Liqueurs	2	—	2	2
6	Rum	77	14	114	133
7	Whisky	37	9	44	44
8	Vodka	—	—	—	—
9	Other	—	—	—	—
9	Total spirits	137	27	173	200
10	Wines:				
11	Sparkling	—	..	1	..
12	Non-sparkling	12	..	53	..
12	Total wines	12	..	54	29
13	Beer	32	—	44	26
14	Total sales	181	..	271	255

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
297	33	—	—	—	—	—	—	1
305	201	27	16	39	44	1	—	2
1,086	692	64	65	150	262	3	2	3
105	160	18	12	25	31	1	—	4
219	585	63	57	201	255	4	6	5
1,319	4,417	562	392	759	1,164	17	10	6
45	218	20	19	11	67	2	2	7
14	16	1	22	6	37	—	—	8
3,390	6,322	755	583	1,191	1,860	28	20	9
49	201	..	10	23	13	—	—	10
2,319	3,157	..	424	527	859	11	7	11
2,368	3,358	395	434	550	872	11	7	12
72,568	94,301	12,788	10,381	17,107	20,779	256	210	13
78,326	103,981	13,938	11,398	18,848	23,511	295	237	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
297	33	—	—	—	—	—	—	1
78	91	9	1	5	1	—	—	2
950	627	51	58	131	215	2	2	3
54	86	7	7	10	14	—	—	4
98	411	25	21	142	181	3	—	5
1,008	4,012	498	356	661	960	14	8	6
33	218	20	19	11	67	2	2	7
12	3	1	22	4	9	—	—	8
2,530	5,481	611	484	964	1,447	21	12	9
19	187	..	9	18	4	—	—	10
1,254	2,661	..	391	398	705	8	6	11
1,273	2,848	323	400	416	709	8	6	12
72,540	94,196	12,775	10,381	17,080	20,695	255	210	13
76,343	102,525	13,709	11,265	18,460	22,851	284	228	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
227	110	18	15	34	43	1	—	2
136	65	13	7	19	47	1	—	3
51	74	11	5	15	17	1	—	4
121	174	38	36	59	74	1	6	5
311	405	64	36	98	204	3	2	6
12	—	—	—	—	—	—	—	7
2	13	—	—	2	28	—	—	8
860	841	144	99	227	413	7	8	9
30	14	..	1	5	9	—	—	10
1,065	496	..	33	129	154	3	1	11
1,095	510	72	34	134	163	3	1	12
28	105	13	—	27	84	1	—	13
1,983	1,456	229	133	388	660	11	9	14

**TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets
Where Permitted by Liquor Authorities¹**
Fiscal Year Ended March 31, 1962

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
1	Wines—Sparkling '000 of \$	—	—	987	—	987
2	gal.	—	—	124	—	124
3	Wines—Non-sparkling \$	—	—	5,951	—	5,951
4	gal.	—	—	1,135	—	1,135
5	Beer \$	10,885	107,808	175,441	— ²	294,134
6	gal.	3,155	72,540	92,789	— ²	168,484

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,399 (1,251 gallons) made through retail outlets of breweries during the year ended March 31, 1962 are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹
Fiscal Years Ended March 31, 1958 to 1962

No.	Nature of levy	1958	1959	1960	1961	1962
		thousands of dollars				
	On spirits:					
1	Excise duty	83,653	96,551	102,354	108,502	113,689
2	Licences	7	7	7	8	8
3	Import duty	36,619	29,343	29,879	31,313	29,919
4	Total on spirits	120,279	125,901	132,240	139,823	143,616
	On wines:					
5	Excise taxes	2,744	3,140	3,026	3,224	3,350
6	Import duty	1,426	1,469	1,660	1,696	1,873
7	Total on wines	4,170	4,609	4,686	4,920	5,223
	On beer:					
8	Excise duty	88,226	83,058	90,704	90,971	93,051
9	Licences	3	3	3	3	3
10	Import duty	190	182	166	191	203
11	Total on beer	88,419	83,243	90,873	91,165	93,257
12	Grand totals²	212,868	213,753	227,799	235,908	242,096

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Drawbacks and refunds of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages
Fiscal Years Ended March 31, 1958 to 1962

No.	Type	1958	1959	1960	1961	1962
1	Spirits '000 of proof gal.	28,135	29,763	32,189	33,650	36,421
2	Wines ¹ gal.	5,404	7,416	7,033	8,093	8,054
3	Beer "	241,934	231,624	251,843	252,140	258,116

¹ See explanatory comment on this table, page 9.

TABLE 8. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1958 to 1962

No.	Details	1958	1959	1960	1961	1962
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	118,399	123,989	129,492	136,031	143,536
	Add:					
2	Warehoused during year from distillery	36,318	35,670	38,275	39,495	42,370
3	Otherwise warehoused	13	6	5	4	5
4	Total additions	36,331	35,676	38,280	39,499	42,375
	Deduct:					
	Entered for consumption:					
5	Matured	7,319	7,854	7,708	8,148	8,535
6	Unmatured	611	746	717	780	840
7	Exported in bond	8,072	8,399	9,355	8,988	9,460
8	Otherwise accounted for ¹	8,525	8,250	8,705	8,996	9,684
9	Taken for redistillation	6,214	4,924	5,256	5,082	5,652
10	Total deductions	30,741	30,173	31,741	31,994	34,171
11	In warehouse at end of year including transits	123,989	129,492	136,031	143,536	151,740

¹ See explanatory comment on this table, page 9.TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1958 to 1962

No.	Details	1958	1959	1960	1961	1962
		'000 of				
	Spirits:					
1	Imports	\$ 18,683	16,947	16,156	16,417	16,159
2	Exports of domestic stock	\$ 68,091	71,514	79,014	78,761	83,985
	Wines:					
3	Imports	\$ 5,457	5,722	6,427	6,823	7,744
4	Exports of domestic stock	\$ 7	7	9	4	4
	Beer:					
5	Imports	\$ 421	467	424	489	538
6	Exports of domestic stock	\$ 4,043	4,082	4,391	4,350	4,139
	Total:					
7	Imports	\$ 24,561	23,136	23,007	23,729	24,441
8	Exports ²	\$ 72,141	75,603	83,414	83,115	88,128
	Spirits:					
9	Imports	proof gal. 4,716	3,698	3,504	3,509	3,035
0	Exports of domestic stock	" 8,025	8,310	9,358	8,943	9,492
	Wines:					
1	Imports	gal. 1,784	1,881	2,048	2,207	2,429
2	Exports of domestic stock	" 3	2	2	2	2
	Beer:					
3	Imports	" 336	348	314	364	387
4	Exports of domestic stock	" 2,923	2,960	3,196	3,160	3,036
	Total:					
5	Imports	" 6,836	5,927	5,866	6,080	5,851
6	Exports ²	" 10,951	11,272	12,556	12,105	12,530

¹ Source of detail: Trade of Canada, Imports and Exports, by Commodities, published by the Dominion Bureau of Statistics.² Does not include foreign produce re-exported, viz.: spirits, 209 (90 proof gal.) and wines, 4 (1 gal.).

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1962

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1, 112	92	499	716
2	Accounts receivable	225	1	56	—
3	Inventories:				
	1. Stock for sale ¹	1, 057	330	1, 986	2, 252
	2. Stock in bond ²	258	—	207	48
	3. Other materials and supplies	30	—	—	112
	Sub-total	(1, 345)	(330)	(2, 193)	(2, 412)
4	Prepaid expenses	22	—	—	—
5	Fixed assets ⁴	109	—	1, 244	—
6	Loans and advances receivable	—	—	—	1
7	Mortgages receivable	—	—	—	12
8	Deferred charges	—	—	76	—
9	Total assets	2, 813	423	4, 068	3, 141
	Liabilities				
1	Accounts payable	56	—	1, 226	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	—	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Other liabilities	—	423	—	—
7	Reserves:				
	1. Liability reserves:				
	1. Reserves for insurance	—	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	109	—	500	—
	Sub-total	(109)	(—)	(500)	(—)
8	Proprietary equity and surplus:				
	Proprietary equity:				
	Interest-free working capital	150	—	—	—
	Surplus (unremitted to Provincial Treasurer)	2, 498	—	2, 342	3, 141
	Sub-total	(2, 648)	(—)	(2, 342)	(3, 141)
9	Total liabilities	2, 813	423	4, 068	3, 141

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1962

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,891	6,014	485	1,373	406	2,485	93	—	16,166	1
1,757	2,454	19	12	42	8	—	—	4,574	2
14,092	15,657	2,225	2,996	5,282	5,889	334	676	52,776	3
5,201	2,625	576	75	574	353	1	3	9,918	
317	142	7	51	578	26	—	23	1,286	
(19,610)	(18,424)	(2,808)	(3,122)	(6,434)	(6,268)	(335)	(699)	(63,980)	
—	135	45	24	109	70	—	12	417	4
791	—	48	1,986	3,859	1,337	—	337	9,711	5
—	—	—	—	—	10	—	—	11	6
—	—	—	120	—	—	—	—	132	7
131	—	—	—	—	—	—	—	207	8
25,180 ⁵	27,027 ⁵	3,405 ⁵	6,637 ⁶	10,850 ⁵	10,178	428	1,048	95,198	9
3,008	1,546	1,055	1	4,258	3,411	89	—	14,650	1
—	—	—	—	—	—	—	—	—	2
—	352	—	—	—	—	—	—	352	3
—	—	—	—	—	5,717	339	—	6,056	4
—	3	—	—	—	—	—	—	3	5
—	—	—	529	—	—	—	—	952	6
—	—	—	—	—	—	—	—	—	7
1,029	1,000	—	—	—	—	—	—	2,029	
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,197	—	—	—	—	2,197	
—	—	—	—	6,550	1,050	—	—	8,209	
(1,029)	(1,500)	(—)	(4,197)	(6,550)	(1,050)	(—)	(—)	(14,935)	
—	—	—	—	—	—	—	—	—	8
21,143	23,626	2,350	1,910	42	—	—	1,048	58,100	
(21,143)	(23,626)	(2,350)	(1,910)	(42)	(—)	(—)	(1,048)	(58,250)	
25,180 ⁵	27,027 ⁵	3,405 ⁵	6,637 ⁶	10,850 ⁵	10,178	428	1,048	95,198	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licenses and permits revenue collected on behalf of province, viz.: Quebec 379; Ontario, 911; Manitoba, 93; Alberta, 212.⁶ Includes Saskatchewan Licensing Commission.



THE CONTROL AND SALE OF ALCOHOLIC
BEVERAGES IN CANADA
1962

(Fiscal Year Ended March 31, 1963)



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61-204	Financial Statistics of Provincial Government Enterprises An analysis of financial statements of provincial government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure by total, by industry and by province75
63-202	The Control and Sale of Alcoholic Beverages in Canada Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions50

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1962

(Fiscal Year Ended March 31, 1963)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well supplementary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business

taxes, are received from the producers and distributors of alcoholic beverages. A national federal general sales tax, and provincial general sales taxes in eight provinces were levied on liquor sales to consumers in the year under review. These are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1962-63 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1963, amounted to approximately \$530 million, an increase of \$37 million, or about 8 per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1953 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1953	1959	1960	1961	1962	1963
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	2,825	3,959	4,380	4,403	4,640	5,020
Prince Edward Island	1,219	1,379	1,601	1,745	1,863	1,893
Nova Scotia	9,531	12,083	11,885	12,065	12,681	13,151
New Brunswick	6,426	7,513	7,933	8,269	9,576	9,886
Quebec	35,289	46,821	49,725	49,063	54,481	62,447
Ontario	47,691	73,145	78,030	81,787	83,957	89,822
Manitoba	8,557	11,460	12,880	14,586	15,043	15,568
Saskatchewan	11,060	12,560	13,252	13,840	14,152	14,696
Alberta	15,157	19,811	20,080	21,206	22,465	26,068
British Columbia	20,883	27,138	27,524	28,412	29,392	31,482
Sub-totals	158,638	215,869	227,290	235,376	248,250	270,033
Yukon	653	822	897	959	973	1,031
Northwest Territories	289	533	642	727	808	836
Totals, Provincial and Territorial Governments	159,580	217,224	228,829	237,062	250,031	271,900
Government of Canada	183,279	213,753	227,799	235,908	242,096	257,678
Totals, all governments	342,859	430,977	456,628	472,970	492,127	529,578

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages. For further information, see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, is a more realistic indicator of trends in consumption although as a measure of personal con-

sumption by Canadians it is also subject to the same limitations as value sales in respect of purchases by non-residents.

Excluding sales in the province of Prince Edward Island, for which volume data were not available in both periods, the increases over the previous fiscal year amount to 6 per cent in value and over 4 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1962	1963	1962	1963	1962	1963	1962	1963
thousands of dollars								
Newfoundland	5,911	6,353	571	620	11,547	12,652	18,029	19,625
Prince Edward Island	2,763	2,828	266	308	1,615	1,663	4,644	4,799
Nova Scotia	16,923	17,668	2,771	2,996	16,248	16,574	35,942	37,238
New Brunswick	12,379	12,733	2,380	2,579	11,127	11,322	25,886	26,634
Quebec	95,406	103,479	17,642	19,676	107,936	115,134	220,984	238,289
Ontario	170,302	185,461	21,909	23,696	179,388	184,806	371,599	393,963
Manitoba	22,500	23,355	2,832	3,089	30,665	30,449	55,397	56,893
Saskatchewan	18,154	18,986	2,915	3,120	24,177	24,454	45,246	46,560
Alberta	37,011	39,023	3,911	4,532	34,877	36,673	75,799	80,228
British Columbia	53,890	56,929	5,951	7,020	43,172	45,643	103,013	109,592
Yukon	1,020	1,099	123	131	1,146	1,208	2,289	2,438
Northwest Territories	792	847	84	101	889	926	1,765	1,874
Totals	437,051	468,761	61,355	67,868	462,187	481,504	960,593	1,018,133
Totals, excluding Prince Edward Island	434,288	465,933	61,089	67,560	460,572	479,841	955,949	1,013,334

¹ For more detailed information for 1963, see Tables 3, 3A, and 3B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1962	1963	1962	1963	1962	1963	1962	1963
thousands of gallons								
Newfoundland	204	207	73	72	3,339	3,619	3,616	3,898
Prince Edward Island	85	88	..	37	548	577	..	702
Nova Scotia	553	571	368	371	5,821	6,043	6,742	6,985
New Brunswick	377	382	310	326	3,728	3,834	4,415	4,542
Quebec	3,390	3,479	2,368	2,436	72,568	77,873	78,326	83,788
Ontario	6,322	6,822	3,358	3,424	94,301	96,492	103,981	106,738
Manitoba	755	778	395	425	12,788	12,907	13,938	14,110
Saskatchewan	583	631	434	461	10,381	10,625	11,398	11,717
Alberta	1,191	1,193	550	627	17,107	17,610	18,848	19,430
British Columbia	1,860	1,941	872	1,036	20,779	21,888	23,511	24,865
Yukon	28	30	11	12	256	265	295	307
Northwest Territories	20	21	7	8	210	219	237	248
Totals, excluding Prince Edward Island	15,283	16,055	8,746	9,198	241,278	251,375	265,307	276,628

¹ For more detailed information for 1963, see Tables 4, 4A, and 4B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 43 in the fiscal year ended March 31, 1963. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1962	March 31, 1963
Newfoundland	12	14
Prince Edward Island ..	8	8
Nova Scotia	57	59
New Brunswick	40	40
Quebec	173	178
Ontario	295	324
Manitoba	45 ¹	45 ¹
Saskatchewan	86	86
Alberta	111	113
British Columbia	112	115
Yukon	5	5
Northwest Territories ..	6	6
Total	950	993

¹ In addition, the Manitoba Liquor Commission had agencies in the smaller centres of population throughout the province, which were 39 and 42 in number, respectively, for the years under review.

Imports and Exports

For the fiscal year ended March 31, 1963, imports of alcoholic beverages showed an increase over the previous year of 3 per cent in value, but a decrease of over four and one half per cent in

volume, reflecting a rise in price associated with the exchange rate adjustment.

Imports of spirits declined by 7 per cent in volume (from 3,035 to 2,836 thousands of proof gal.), but were higher in value by 2 per cent (16,497 as against 16,159 thousands of dollars).

The volume of imported wines decreased by about 2 per cent (from 2,429 to 2,387 thousands of gal.); however, the value increase was almost 5 per cent (8,114 as against 7,744 thousands of dollars).

Beer gallonage imported was 7 per cent lower (from 387 to 360 thousands of gal.), although value sales indicated an 11 per cent increase (538 to 598 thousands of dollars).

The combined value of exports of alcoholic beverages rose by just over one-half of one per cent over the previous fiscal year; the overall volume aggregate was unchanged, the increase in beer exports counterbalancing the decrease in spirit sales abroad.

Exports of spirits showed an increment of less than one per cent in value (84,499 as against 83,985 thousands of dollars), and a decrease of a full percentage point in volume (9,492 to 9,390 thousands of proof gal.).

Beer exports were higher by 1 per cent in value (4,189 as against 4,139 thousands of dollars) and 3 per cent in volume (3,036 to 3,137 thousands of gal.).

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1959 to March 31, 1963 inclusive.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (4%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3%, draft beer exempt), Saskatchewan (3%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to

4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(5) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of Table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, *i.e.* as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not significantly large.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Earnings Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source, and provisions for special reserves which are not allowed as a charge against income.

Tables 3, 3A, and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all

alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell, and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A, and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, it must be remembered that in these figures is included the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail. Only beer imported from outside of Canada is sold by the Quebec Liquor Board.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1959 to 1963 as presented in this table, are obtained from the annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1958 to 1961 and is obtained from the Bureau report on the wine industry. 1962 data are not yet available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength." "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 7. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, Table 6, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, for the fiscal year ended March 31, 1963, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per

gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption, that is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 9, item 10, records the transaction when the physical movement of the spirits takes place.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	2,604	1,415	12,787	9,642
2	Sales tax ¹	—	436	—	—
3	Licences and permits ³	2,376	25	310	202 ⁴
4	Fines and confiscations ³	40	17	54	42
5	Total revenue	5,020	1,893	13,151	9,886

¹ See explanatory comment on page 7.

² After provision for depreciation on fixed assets and capital expenditure met out of operating income as follows: Newfoundland — and 19; Prince Edward Island —; Nova Scotia 149 and —; New Brunswick — and 100; Quebec 180 and —; Ontario — and 1,976; Manitoba — and 54; Saskatchewan 93 and 3; Alberta 97 and 157; British Columbia 219 and —; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer; includes commission on general sales tax collections formerly shown as a separate item.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Earnings reported by Liquor Authority	5,020	1,440	12,119	9,844
	Add:				
	Revenue not included in earnings of Liquor Authority: ¹				
2	Sales tax	—	436	—	—
3	Licences and permits	—	—	155	—
4	Fines and confiscations	—	17	2	42
	Expenditure of Liquor Authority disallowed: ³				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	839	—
7	Maintenance of prisoners	—	—	36	—
8	Grants to municipalities	—	—	—	—
9	Revenue from Liquor Control (table 1, item 5)	5,020	1,893	13,151	9,886

¹ Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

² Under the Government Liquor Control Act of Alberta, 225 share of fines included in this amount was paid to local government authorities.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset Item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

May 1, 1964

Table 10. Assets and Liabilities of Provincial Government Liquor Commissions.

This table presents the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
43,269	63,177	12,391	14,406	24,535	30,911	921	758	216,816	1
						84		520	2
18,845	26,465	2,968	96	1,122	571	11	78	53,069	3
333	180	209	194	411	..	15		1,495	4
62,447	89,822	15,568	14,696⁵	26,068	31,482	1,031	836	271,900	5

³ Before deducting any payments to municipalities out of liquor control authority revenue.

⁴ Consists of permits, 6; brewers' licences, 8; and licences and application fees collected by the Licensing Board under the Liquor Act, c. 3, statutes of New Brunswick, 1961.

⁵ Includes Liquor Licensing Commission.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
62,140	88,653	15,346	14,495	23,357	31,184	922	836	265,356	1
						84		520	2
					45	10		210	3
307	6	209	193	411 ²		15		1,202	4
				2,300				2,300	5
		13	8		102			962	6
					151			187	7
	1,163							1,163	8
62,447	89,822	15,568	14,696⁴	26,068	31,482	1,031	836	271,900	9

³ See comments on pages 7 and 8.

⁴ Includes Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	1
2	Brandy	161	..	302	341
3	Gin	618	..	1,839	1,641
4	Liqueurs	76	..	186	132
5	Rum	3,309	..	11,139	6,348
6	Whisky	2,187	..	3,306	3,855
7	Vodka	—	..	891	415
8	Other	1	..	—	—
9	Total spirits	6,353	2,828	17,668	12,733
	Wines:				
10	Sparkling	17	..	72	..
11	Non-sparkling	603	..	2,924	..
12	Total wines	620	308	2,996	2,579
13	Beer	12,652	1,663	16,574	11,322
14	Total sales	19,625	4,799²	37,238³	26,634

¹ For explanation of the basis on which these data are reported, see explanatory comment on page 6.² Includes health tax of 10% on retail selling price amounting to 436. See Table 1, item 2.³ Before deducting discounts and rebates, 46.**TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value**

Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	—	..	163	..
3	Gin	218	..	1,584	..
4	Liqueurs	20	..	97	..
5	Rum	1,234	..	6,338	..
6	Whisky	863	..	2,022	..
7	Vodka	—	..	891	..
8	Other	—	..	—	..
9	Total spirits	2,336	..	11,100	..
	Wines:				
10	Sparkling	13	..	55	..
11	Non-sparkling	413	..	2,375	..
12	Total wines	426	..	2,430	..
13	Beer	12,482	..	16,422	..
14	Total sales	15,244	..	29,952	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	161	..	139	..
3	Gin	400	..	255	..
4	Liqueurs	56	..	89	..
5	Rum	2,075	..	4,801	..
6	Whisky	1,324	..	1,284	..
7	Vodka	—	..	—	..
8	Other	1	..	—	..
9	Total spirits	4,017	..	6,568	..
	Wines:				
10	Sparkling	4	..	17	..
11	Non-sparkling	190	..	549	..
12	Total wines	194	..	566	..
13	Beer	170	..	152	..
14	Total sales	4,381	..	7,286	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
7,391	778	7	—	5	10	—	—	..	1
11,403	6,773	842	579	1,276	1,485	22	8	..	2
31,218	19,065	1,677	1,801	3,901	7,314	97	55	..	3
3,650	5,347	562	526	826	1,060	36	15	..	4
7,048	17,318	2,065	1,956	6,460	8,109	184	351	..	5
40,216	128,948	17,571	13,522	24,929	36,557	668	365	..	6
2,094	6,719	593	440	1,480	1,857	92	53	..	7
459	513	38	162	146	537	—	—	..	8
103,479	185,461	23,355	18,986	39,023	56,929	1,099	847	468,761	9
1,416	2,345	..	76	354	350	9	4	..	10
18,260	21,351	..	3,044	4,178	6,670	122	97	..	11
19,676	23,696	3,089	3,120	4,532	7,020	131	101	67,868	12
115,134	184,806	30,449	24,454	36,673	45,643	1,208	926	481,504	13
238,289	393,963⁴	56,893	46,560	80,228	109,592	2,438⁵	1,874	1,018,133	14

⁴ Before deducting discounts to hospitals, NATO, etc., 133.⁵ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 84. See Table 1, item 2.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
7,391	778	7	—	5	10	—	—	1
2,464	2,877	349	69	180	83	2	—	2
26,896	17,191	1,375	1,594	3,472	6,305	71	37	3
1,671	2,558	231	351	307	468	1	4	4
3,391	12,796	1,020	843	4,889	5,948	108	36	5
30,225	115,019	15,605	12,027	21,729	30,532	562	356	6
1,854	6,694	581	440	1,480	1,857	92	53	7
328	83	12	105	64	181	—	—	8
74,220	157,996	19,180	15,429	32,126	45,384	836	486	9
401	1,848	..	56	215	107	1	3	10
6,446	15,060	..	2,626	2,744	4,960	91	79	11
6,847	16,908	2,287	2,682	2,959	5,067	92	82	12
114,959	184,225	30,385	24,454	36,604	45,264	1,200	926	13
196,026	359,129	51,852	42,565	71,689	95,715	2,128	1,494	14

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
8,939	3,896	493	510	1,096	1,402	20	8	2
4,322	1,874	302	207	429	1,009	26	18	3
1,979	2,789	331	175	519	592	35	11	4
3,657	4,522	1,045	1,113	1,571	2,161	76	315	5
9,991	13,929	1,966	1,495	3,200	6,025	106	9	6
240	25	12	—	—	—	—	—	7
131	430	26	57	82	356	—	—	8
29,259	27,465	4,175	3,557	6,897	11,545	263	361	9
1,015	497	..	20	139	243	8	1	10
11,814	6,291	..	418	1,434	1,710	31	18	11
12,829	6,788	802	438	1,573	1,953	39	19	12
175	581	64	—	69	379	8	—	13
42,263	34,834	5,041	3,995	8,539	13,877	310	380	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	9	9
3	Gin	24	8	64	52
4	Liqueurs	3	—	6	4
5	Rum	114	41	360	196
6	Whisky	61	32	103	109
7	Vodka	—	6	29	12
8	Other	—	—	—	—
9	Total spirits	207	88	571	382
	Wines:				
10	Sparkling	1	..	1	..
11	Non-sparkling	71	..	370	..
12	Total wines	72	37	371	326
13	Beer	3,619	577	6,043	3,834
14	Total sales	3,898	702	6,985	4,542

¹ For explanation, see commentary on page 9.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	1
3	Gin	9	4	56	38
4	Liqueurs	1	—	3	2
5	Rum	41	27	204	67
6	Whisky	25	23	67	69
7	Vodka	—	6	29	12
8	Other	—	—	—	—
9	Total spirits	76	61	364	189
	Wines;				
10	Sparkling	1	..	1	..
11	Non-sparkling	57	..	323	..
12	Total wines	58	33	324	298
13	Beer	3,582	..	6,013	3,812
14	Total sales	3,716	..	6,701	4,299

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	—	4	8
3	Gin	15	4	8	14
4	Liqueurs	2	—	3	2
5	Rum	73	14	156	129
6	Whisky	36	9	36	40
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	131	27	207	193
	Wines:				
10	Sparkling	—	..	—	..
11	Non-sparkling	14	..	47	..
12	Total wines	14	4	47	28
13	Beer	37	..	30	22
14	Total sales	182	..	284	243

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
310	37	—	—	—	—	—	—	1
317	225	27	18	39	44	1	—	2
1,149	746	59	61	128	265	3	2	3
110	179	19	17	26	34	1	—	4
226	642	68	60	197	266	4	7	5
1,286	4,733	584	429	753	1,230	18	11	6
66	243	20	14	44	63	3	1	7
15	17	1	32	6	39	—	—	8
3,479	6,822	778	631	1,193	1,941	30	21	9
45	207	..	9	26	14	—	—	10
2,391	3,217	..	452	601	1,022	12	8	11
2,436	3,424	425	461	627	1,036	12	8	12
77,873	96,492	12,907	10,625	17,610	21,888	265	219	13
83,788	106,738	14,110	11,717	19,430	24,865	307	248	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
310	37	—	—	—	—	—	—	1
85	105	12	2	6	4	—	—	2
1,004	685	49	55	114	232	2	1	3
62	99	8	12	11	18	—	—	4
118	481	34	26	153	204	3	1	5
1,002	4,343	527	388	666	1,061	15	9	6
59	242	20	14	44	63	3	1	7
12	3	1	24	3	12	—	—	8
2,652	5,995	651	521	997	1,594	23	12	9
18	192	..	8	20	5	—	—	10
1,241	2,709	..	421	458	890	10	7	11
1,259	2,901	359	429	478	895	10	7	12
77,844	96,383	12,895	10,625	17,581	21,815	264	219	13
81,755	105,279	13,905	11,575	19,056	24,304	297	238	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
232	120	15	16	33	40	1	—	2
145	61	10	6	14	33	1	1	3
48	80	11	5	15	16	1	—	4
108	161	34	34	44	62	1	6	5
284	390	57	41	87	169	3	2	6
7	1	—	—	—	—	—	—	7
3	14	—	8	3	27	—	—	8
827	827	127	110	196	347	7	9	9
27	15	..	1	6	9	—	—	10
1,150	508	..	31	143	132	2	1	11
1,177	523	66	32	149	141	2	1	12
29	109	12	—	29	73	1	—	13
2,033	1,459	205	142	374	561	10	10	14

TABLE 8. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1959 to 1963

No.	Details	1959	1960	1961	1962	1963
thousands of proof gallons						
1	In warehouse at beginning of year including transits	123,989	129,492	136,031	143,536	151,740
	Add:					
2	Warehoused during year from distillery	35,670	38,275	39,495	42,370	44,771
3	Otherwise warehoused	6	5	4	5	5
4	Total additions	35,676	38,280	39,499	42,375	44,776
	Deduct:					
	Entered for consumption:					
5	Matured	7,854	7,708	8,148	8,535	9,170
6	Unmatured	746	717	780	840	686
7	Exported in bond	8,399	9,355	8,988	9,460	9,420
8	Otherwise accounted for ¹	8,250	8,705	8,996	9,684	10,116
9	Taken for redistillation	4,924	5,256	5,082	5,652	6,354
10	Total deductions	30,173	31,741	31,994	34,171	35,746
11	In warehouse at end of year including transits	129,492	136,031	143,536	151,740	160,770

¹ See explanatory comment on this table, page 9.TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1959 to 1963

No.	Details	1959	1960	1961	1962	1963
Spirits:						
1	Imports \$ '000 of	16,947	16,156	16,417	16,159	16,497
2	Exports of domestic stock \$	71,514	79,014	78,761	83,985	84,499
Wines:						
3	Imports \$	5,722	6,427	6,823	7,744	8,114
4	Exports of domestic stock \$	7	9	4	4	8
Beer:						
5	Imports \$	467	424	489	538	598
6	Exports of domestic stock \$	4,082	4,391	4,350	4,139	4,189
Total:						
7	Imports \$	23,136	23,007	23,729	24,441	25,209
8	Exports¹ \$	75,603	83,414	83,115	88,128	88,696
Spirits:						
9	Imports proof gal.	3,698	3,504	3,509	3,035	2,836
10	Exports of domestic stock "	8,310	9,358	8,943	9,492	9,390
Wines:						
11	Imports gal.	1,881	2,048	2,207	2,429	2,387
12	Exports of domestic stock "	2	2	2	2	3
Beer:						
13	Imports "	348	314	364	387	360
14	Exports of domestic stock "	2,960	3,196	3,160	3,036	3,137
Total:						
15	Imports "	5,927	5,866	6,080	5,851	5,583
16	Exports² "	11,272	12,556	12,105	12,530	12,530

¹ Source of detail: Trade of Canada, Imports and Exports, by Commodities, published by the Dominion Bureau of Statistics.² Does not include foreign produce re-exported, viz.: spirits, 22 (2 proof gal.).

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1963

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,617	122	471	909
2	Accounts receivable	234	1	60	—
3	Inventories:				
	1. Stock for sale ¹	1,211	317	2,288	2,108
	2. Stock in bond ²	203	3	221	43
	3. Other materials and supplies	40	—	—	13
	Sub-total	(1,454)	(317)	(2,509)	(2,164)
4	Prepaid expenses	4	—	—	—
5	Fixed assets ³	127	—	1,424	174
6	Loans and advances receivable	—	—	—	1
7	Mortgages receivable	—	—	—	11
8	Deferred charges	—	—	61	—
9	Total assets	3,436	440	4,525	3,259
	Liabilities				
1	Accounts payable	81	—	944	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	—	—	165
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	440	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	127	—	500	—
	Sub-total	(127)	(—)	(500)	(—)
	3. Surplus (unremitted to Provincial Treasurer)	3,078	—	3,081	3,094
	Sub-total	(3,355)	(—)	(3,581)	(3,094)
9	Total liabilities	3,436	440	4,525	3,259

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets and Liabilities of Provincial Government Liquor Commissions as at March 31, 1963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,014	3,251	806	1,322	1,014	2,531	92	—	14,149	1
1,227	2,602	49	26	52	11	—	—	4,262	2
									3
13,146	19,377	1,452	2,672	4,805	6,991	351	699	55,417	
7,077	3,057	596	124	553	611	3	—	12,488	
324	134	—	67	545	27	—	—	1,150	
(20,547)	(22,568)	(2,048)	(2,863)	(5,903)	(7,629)	(354)	(699)	(69,055)	
—	127	34	4	127	30	—	—	326	4
779	—	48	1,897	6,010	1,234	—	—	11,693	5
—	—	—	—	—	16	—	—	17	6
—	—	—	110	—	—	—	—	121	7
223	—	—	—	—	—	—	—	284	8
24,790 ⁵	28,548 ⁵	2,985 ⁵	6,222 ⁶	13,106 ⁵	11,451	446	699	99,907	9
1,594	2,108	635	7	4,290	3,492	67	—	13,218	1
—	—	—	—	—	—	—	—	165	2
14	173	—	—	—	—	—	—	187	3
—	—	—	—	—	—	—	—	—	4
—	—	—	—	—	6,909	379	—	7,288	
—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	—	—	—	—	6
1,134	1,000	—	—	—	—	—	—	2,134	
—	—	—	544	—	—	—	—	984	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,209	—	—	—	—	2,209	
—	—	—	—	8,850	1,050	—	—	10,527	
(—)	(500)	(—)	(4,209)	(8,850)	(1,050)	(—)	(—)	(15,236)	
22,048	24,767	2,350	1,462	— 34	—	—	699	80,545	
(22,048)	(25,267)	(2,350)	(5,671)	(8,816)	(1,050)	(—)	(699)	(75,931)	
24,790 ⁵	28,548 ⁵	2,985 ⁵	6,222 ⁶	13,106 ⁵	11,451	446	699	99,907	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province, viz.: Quebec, 490; Ontario, 881; Manitoba, 100; Alberta, 245.⁶ Includes Saskatchewan Licensing Commission.

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Statistics Bureau

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1963

(Fiscal Year Ended March 31, 1964)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1963

(Fiscal Year Ended March 31, 1964)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well supplementary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business

taxes, are received from the producers and distributors of alcoholic beverages. A national federal general sales tax and provincial general sales taxes in eight provinces were levied on liquor sales to consumers in the year under review. These are not regarded as specific taxes on alcoholic beverages and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1963-64 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1964, amounted to approximately \$555 million, an increase of \$25 million, or about 5 per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1954 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1954	1960	1961	1962	1963	1964
thousands of dollars						
Provincial and Territorial Governments:						
Newfoundland	3, 115	4, 380	4, 403	4, 640	5, 020	5, 417
Prince Edward Island	1, 183	1, 601	1, 745	1, 863	1, 893	2, 013
Nova Scotia	9, 816	11, 885	12, 065	12, 681	13, 151	13, 445
New Brunswick	6, 490	7, 933	8, 289	9, 576	9, 886	10, 417
Quebec	35, 710	49, 725	49, 063	54, 481	62, 447	65, 636
Ontario	47, 036	78, 030	81, 787	83, 957	89, 822	98, 379
Manitoba.....	8, 720	12, 880	14, 586	15, 043	15, 568	16, 673
Saskatchewan	11, 408	13, 252	13, 840	14, 152	14, 696	16, 102
Alberta	15, 643	20, 080	21, 206	22, 465	26, 068	27, 435
British Columbia.....	21, 387	27, 524	28, 412	29, 392	31, 482	33, 120
Sub-totals.....	160, 508	227, 290	235, 376	248, 250	270, 033	288, 637
Yukon	742	897	959	973	1, 031	1, 028
Northwest Territories.....	267	642	727	803	836	985
Totals, Provincial and Territorial Governments	161, 517	228, 829	237, 062	250, 031	271, 900	290, 650
Government of Canada	184, 128	227, 799	235, 908	242, 096	257, 678	264, 165
Totals, all governments.....	345, 645	456, 628	472, 970	492, 127	529, 578	554, 815

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages, since the figures do not include mark-ups by licencees. For further information, see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, is a more realistic indicator of trends in consumption although, as a measure of personal consumption by Canadians, it is also subject to the same limitations as value sales in respect of purchases by non-residents.

The value of sales of alcoholic beverages, for the fiscal year ended March 31, 1964, increased by 6 per cent from the preceding year, while volume was up 5 per cent. Wine sales, with increases of 9 per cent in both value and volume showed the greatest change but spirits, with increase of 7 per cent in both, provided the greatest actual cash value increase with sales up by \$32.7 million. This year, for the first time, volume data was comparable between years for all provinces.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1963	1964	1963	1964	1963	1964	1963	1964
thousands of dollars								
Newfoundland	6,353	6,683	620	635	12,652	13,464	19,625	20,782
Prince Edward Island	2,828	2,939	308	345	1,663	1,832	4,799	5,116
Nova Scotia	17,668	18,483	2,996	2,902	16,574	17,815	37,238	39,200
New Brunswick	12,733	13,094	2,579	2,764	11,322	12,540	26,634	28,398
Quebec	103,479	109,084	19,676	21,259	115,134	118,842	238,289	249,185
Ontario	185,461	203,356	23,696	26,287	184,806	191,540	393,963	421,183
Manitoba	23,355	24,434	3,089	3,282	30,449	32,626	56,893	60,342
Saskatchewan	18,986	20,855	3,120	3,350	24,454	26,166	46,560	50,371
Alberta	39,023	40,907	4,532	5,064	36,673	36,641	80,228	82,612
British Columbia	56,929	59,595	7,020	7,903	45,643	49,625	109,592	117,123
Yukon	1,099	1,032	131	169	1,208	1,189	2,438	2,390
Northwest Territories	847	987	101	121	926	1,039	1,874	2,147
Totals	468,761	501,449	67,868	74,081	481,504	503,319	1,018,133	1,078,849

¹ For more detailed information for 1964, see Tables 3, 3 A, and 3 B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1963	1964	1963	1964	1963	1964	1963	1964
thousands of gallons								
Newfoundland	207	216	72	70	3,619	3,893	3,898	4,179
Prince Edward Island	88	94	37	40	577	622	702	756
Nova Scotia	571	603	371	381	6,043	6,625	6,985	7,609
New Brunswick	382	391	326	345	3,834	4,417	4,542	5,153
Quebec	3,479	3,695	2,436	2,683	77,873	80,635	83,788	87,013
Ontario	6,822	7,466	3,424	3,702	96,492	99,690	106,738	110,858
Manitoba	778	814	425	454	12,907	13,768	14,110	15,036
Saskatchewan	631	695	461	496	10,625	11,345	11,717	12,536
Alberta	1,193	1,258	627	696	17,610	18,451	19,430	20,405
British Columbia	1,941	2,044	1,036	1,199	21,888	24,049	24,865	27,292
Yukon	30	28	12	16	265	264	307	308
Northwest Territories	21	26	8	10	219	243	248	279
Totals	16,143	17,330	9,235	10,092	251,952	264,002	277,330	291,424

¹ For more detailed information for 1964, see Tables 4, 4 A, and 4 B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 80 in the fiscal year ended March 31, 1964. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1963	March 31, 1964
Newfoundland	14	14
Prince Edward Island ..	8	8
Nova Scotia.....	59	59
New Brunswick	40	44
Quebec	178	200
Ontario	324	359 ¹
Manitoba	42 ^r	42 ¹
Saskatchewan	86	98
Alberta	113	117
British Columbia	115	118
Yukon	5	5
Northwest Territories ..	6	6
Totals	990^r	1,070

¹ In addition, the Liquor Control Board of Ontario and the Liquor Control Commission of Manitoba had 13 and 51 agencies respectively, in smaller centres of population throughout the province.

Imports and Exports

The dollar value and the volume of imports and exports of alcoholic beverages, for the years ended March 31, 1963 and 1964, are shown in the table below.

Imports and Exports of Alcoholic Beverages, Fiscal Years Ended March 31

	Value			Volume		
	1963	1964	Change	1963	1964	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits	16,497	15,695	- 802	2,836	2,756	- 80
Wines	8,114	7,371	- 743	2,387	2,196	- 191
Beer	598	587	- 11	360	352	- 8
Totals^r	25,209	23,653	- 1,556	5,583	5,304	- 279
Exports¹:						
Spirits	84,449	91,405	6,956	9,390	10,448	1,058
Wines	8	10	2	3	3	-
Beer	4,189	3,915	- 274	3,137	2,958	- 179
Totals	88,646	95,330	6,684	12,530	13,409	879

¹ Domestic stock.

Imports declined 6 per cent in value and 5 per cent in volume during 1963-64. They were higher during the period April to December 1963 than in the corresponding months of 1962, but a sharp 42 per cent drop recorded in the last quarter resulted in an overall decrease for the year.

Although imports in the last quarter have been slightly lower each year since 1961, the major reason for the large decrease was a change in the method of recording imports, which took effect on January 1, 1964. A commodity import is now recorded at the time it enters Canada, rather than when it clears customs. The seasonal nature of cargo unloadings at Montreal, the largest port of entry for spirits, wines and beer in Canada, means that much smaller quantities of alcoholic beverages actually enter Canada, from January to March, than are released from customs warehouses.

The value of exports of alcoholic beverages was 7 per cent higher than in 1963, reflecting a 7 per cent increase in volume.

Imports of spirits declined by 5 per cent in value and 3 per cent in volume during the year, while exports rose by 8 and 11 per cent respectively.

Wine imports were down by a slightly larger margin: value fell 9 per cent, while volume was reduced by 8 per cent. The volume of exports remained unchanged at 3 thousand gallons, but their value rose by \$2 thousand.

Both the imports and exports of beer were less in 1964 than in 1963. The reductions were: imports, 2 per cent in value and 3 per cent in volume; exports 7 and 6 per cent respectively.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1960 to March 31, 1964 inclusive.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (5%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3%, draft beer exempt), Saskatchewan (5%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 4 and 5 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(5) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, *i.e.* as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not significantly large.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipi-

pality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities.

This table shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are included to achieve interprovincial comparability.

Tables 3, 3A and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, these figures include the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. Specified Revenue of the Government of Canada from Alcoholic Beverages.

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Table 7. Production of Alcoholic Beverages.

Gallage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1960 to 1964 as presented in this table, are obtained from annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1959 to 1962 and is obtained from the Bureau report on the wine industry. 1963 data are not yet available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. Warehousing Transactions in Spirits.

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in Table 7. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse; for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into warehouse after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouse, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof gallons does not agree with the fluctuation in the amount of

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	2, 783	1, 498	13, 066	10, 099
2	Sales tax ¹	—	465	—	—
3	Licences and permits ³	2, 603	26	318	270 ⁴
4	Fines and confiscations ³	31	24	61	48
5	Total revenue	5, 417	2, 013	13, 445	10, 417

¹ See explanatory comment on page 8.

² After deducting expenses incurred by liquor authorities in the collection of other revenue which they administer and including commission on general sales tax collections which up to 1959-60 was shown as a separate item.

The following items were taken into consideration in the determination of net income from sales: provision for depreciation on fixed assets—Nova Scotia, 198, Quebec, 177, Saskatchewan, 104, Alberta, 127, British Columbia, 203; capital expenditures—Newfoundland, 6, New Brunswick, 143, Ontario, 2,397, Manitoba, 101, Saskatchewan, 18, Alberta, 290; profit on sale of fixed assets—New Brunswick, 38, Saskatchewan, 1, Alberta, 15.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities

Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	5, 417	1, 524	12, 345	10, 369
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	— 2, 603	— 26	— 158	— 270
3	Fines and confiscations	— 31	—	— 59	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	904	—
5	Maintenance of prisoners	—	—	34	—
6	Net income from sales (Table 1, item 1)	2, 783	1, 498	13, 066	10, 099
	Add:				
7	Liquor revenue of province (items 2 and 3)	2, 634	26	217	270
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	465	—	—
9	Licences and permits	—	—	160	—
10	Fines and confiscations	—	24	2	48
11	Total revenue from Liquor Control (Table 1, item 5)	5, 417	2, 013	13, 445	10, 417

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

excise duty on spirits collected by the Government of Canada, Table 6, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, for the fiscal year ended March 31, 1964, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon, and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption, that is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in Table 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 9, item 10, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for

domestic consumption or for export in bond, for example, transfers to other distillers.

Table 10. Assets and Liabilities of Provincial Government Liquor Commissions.

This table presents the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset Item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
45,600	70,748	13,233	15,711	25,807	32,514	915	903	232,877	1
19,665	27,429	3,210	104	1,180	606	84	—	549	2
371	202	230	287	448	—	11	82	55,504	3
65,636	98,379	16,673	16,102 ⁵	27,435	33,120	18	—	1,720	4
						1,028	985	290,650	5

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

⁴ Consists of permits, 7; brewers' licences, 8; and licences and application fees collected by the Licensing Board under the Liquor Act of New Brunswick.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
65,288	97,121	16,429	15,798	26,987	32,791	916	985	285,970	1
- 19,665	- 26,171 ¹	- 3,210	- 104	- 1,180	- 562	- 1	- 82	- 54,032	2
- 23	- 202	—	- 1	—	—	—	—	- 316	3
—	—	14	18	—	94	—	—	1,030	4
—	—	—	—	—	191	—	—	225	5
45,600	70,748	13,233	15,711	25,807	32,514	915	903	232,877	6
19,688	26,373	3,210	105	1,180	562	1	82	54,348	7
—	—	—	—	—	—	84	—	549	8
—	1,258 ²	—	—	—	44	10	—	1,472	9
348	—	230	286	448 ³	—	18	—	1,404	10
65,636	98,379	16,673	16,102 ⁴	27,435	33,120	1,028	985	290,650	11

¹ Under the Government Liquor Control Act of Alberta, fines of 220 included in this amount were paid to local government authorities.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	1
2	Brandy	165	..	300	324
3	Gin	604	..	1,902	1,778
4	Liqueurs	88	..	192	150
5	Rum	3,505	..	11,574	6,233
6	Whisky	2,207	..	3,549	4,195
7	Vodka	112	..	961	413
8	Other	1	..	—	—
9	Total spirits	6,683	2,939	18,483	13,094
	Wines:				
10	Sparkling	32	..	77	..
11	Non-sparkling	603	..	2,825	..
12	Total wines	635	345	2,902	2,764
13	Beer	13,464	1,832	17,815	12,540
14	Total sales	20,782	5,116²	39,200³	28,398

¹ For explanation of the basis on which these data are reported, see explanatory comment on page 6.

² Includes health tax of 10% on retail selling price amounting to 465. See Table 1, item 2.

³ Before deducting discounts and rebates, 46.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	—	..	164	..
3	Gin	197	..	1,626	..
4	Liqueurs	21	..	115	..
5	Rum	1,378	..	7,129	..
6	Whisky	889	..	2,213	..
7	Vodka	112	..	961	..
8	Other	—	..	—	..
9	Total spirits	2,598	..	12,213	..
	Wines:				
10	Sparkling	18	..	49	..
11	Non-sparkling	404	..	2,329	..
12	Total wines	422	..	2,378	..
13	Beer	13,314	..	17,680	..
14	Total sales	16,334	..	32,271	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	165	..	136	..
3	Gin	407	..	276	..
4	Liqueurs	67	..	77	..
5	Rum	2,127	..	4,445	..
6	Whisky	1,318	..	1,336	..
7	Vodka	—	..	—	..
8	Other	1	..	—	..
9	Total spirits	4,085	..	6,270	..
	Wines:				
10	Sparkling	14	..	28	..
11	Non-sparkling	199	..	496	..
12	Total wines	213	..	524	..
13	Beer	150	..	135	..
14	Total sales	4,448	..	6,929	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
8,230	839	7	—	3	11	—	—	..	1
11,732	7,144	863	638	1,347	1,572	21	12	..	2
34,151	20,902	1,871	1,981	4,190	7,701	86	67	..	3
3,889	6,233	563	633	943	1,202	34	17	..	4
7,351	18,935	2,254	2,185	6,838	8,348	172	364	..	5
40,438	141,382	18,178	14,750	26,174	38,032	635	474	..	6
2,746	7,405	660	495	1,176	2,179	84	53	..	7
547	516	38	173	236	550	—	—	..	8
109,084	203,356	24,434	20,855	40,907	59,595	1,032	987	501,449	9
1,490	2,535	..	131	417	429	9	8	..	10
19,769	23,752	..	3,219	4,647	7,474	160	113	..	11
21,259	26,287	3,282	3,350	5,064	7,903	169	121	74,081	12
118,842	191,540	32,626	26,166	36,641	49,625	1,189	1,039	503,319	13
249,185	421,183 ⁴	60,342	50,371	82,612	117,123	2,390 ⁵	2,147 ⁶	1,078,849	14

⁴ Before deducting discounts to hospitals, NATO, etc., 82.⁵ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 84. See Table 1, item 2.⁶ Before deducting delivery and sales discount, 5.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
8,230	839	7	—	3	11	—	—	1
2,423	2,766	341	74	188	94	3	—	2
28,840	18,659	1,507	1,756	3,719	6,497	65	51	3
1,803	2,950	243	452	379	550	2	5	4
3,331	14,049	1,152	957	5,375	6,207	107	50	5
30,487	126,667	16,246	13,289	22,911	31,759	537	382	6
2,501	7,293	648	495	1,169	2,179	84	53	7
395	—	12	112	155	186	—	—	8
78,510	173,223	20,156	17,135	33,899	47,483	798	541	9
426	1,981	..	112	263	170	2	7	10
6,586	16,668	..	2,830	3,045	5,767	127	94	11
7,012	18,649	2,457	2,942	3,308	5,937	129	101	12
118,643	190,901	32,567	26,166	36,476	49,231	1,174	1,037	13
204,165	382,773	55,180	46,243	73,683	102,651	2,101	1,679	14

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
9,309	4,378	522	564	1,159	1,478	18	12	2
5,311	2,243	364	225	471	1,204	21	16	3
2,086	3,283	320	181	564	652	32	12	4
3,520	4,886	1,102	1,228	1,463	2,141	65	314	5
9,951	14,715	1,932	1,461	3,263	6,273	93	92	6
245	112	12	—	7	—	—	—	7
152	516	26	61	81	363	—	—	8
30,574	30,133	4,278	3,720	7,008	12,111	234	446	9
1,064	554	..	19	154	259	7	1	10
13,183	7,084	..	389	1,602	1,707	33	19	11
14,247	7,638	825	408	1,756	1,966	40	20	12
199	639	59	—	165	394	15	2	13
45,020	38,410	5,162	4,128	8,929	14,471	289	468	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	9	10
3	Gin	22	8	66	56
4	Liqueurs	3	1	6	4
5	Rum	121	43	377	190
6	Whisky	62	35	113	119
7	Vodka	3	6	32	12
8	Other	—	—	—	—
9	Total spirits	216	94	603	391
	Wines:				
10	Sparkling	2	..	3	..
11	Non-sparkling	68	..	378	..
12	Total wines	70	40	381	345
13	Beer	3,893	622	6,623	4,417
14	Total sales	4,179	756	7,609	5,153

¹ For explanation, see commentary on page 9.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	2
3	Gin	7	5	57	42
4	Liqueurs	1	—	3	2
5	Rum	45	30	229	121
6	Whisky	26	25	76	79
7	Vodka	3	6	32	12
8	Other	—	—	—	—
9	Total spirits	82	67	402	258
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	54	..	331	..
12	Total wines	55	36	333	318
13	Beer	3,860	..	6,596	4,393
14	Total sales	3,997	..	7,331	4,969

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	—	4	8
3	Gin	15	3	9	14
4	Liqueurs	2	1	3	2
5	Rum	76	13	148	69
6	Whisky	36	10	37	40
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	134	27	201	133
	Wines:				
10	Sparkling	1	..	1	..
11	Non-sparkling	14	..	47	..
12	Total wines	15	4	48	27
13	Beer	33	..	29	24
14	Total sales	182	..	278	184

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
346	40	—	—	—	—	—	—	1
322	239	28	20	41	47	1	—	2
1,259	819	66	67	138	279	3	2	3
118	211	19	19	29	39	1	1	4
240	705	74	68	209	275	4	9	5
1,303	5,167	604	470	792	1,288	17	13	6
89	268	22	16	35	74	2	1	7
18	17	1	35	14	42	—	—	8
3,695	7,466	814	695	1,258	2,044	28	26	9
47	218	..	10	32	26	—	1	10
2,636	3,484	..	486	664	1,173	16	9	11
2,683	3,702	454	496	696	1,199	16	10	12
80,635	99,690	13,768	11,345	18,451	24,049	264	243	13
87,013	110,858	15,036	12,536	20,405	27,292	308	279	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
346	40	—	—	—	—	—	—	1
82	100	11	2	6	4	—	—	2
1,078	743	54	60	123	239	2	2	3
66	114	9	14	12	21	—	—	4
134	528	39	29	166	212	3	1	5
1,012	4,725	547	429	703	1,107	15	11	6
83	265	22	16	35	74	2	1	7
15	—	1	26	12	13	—	—	8
2,816	6,515	683	576	1,057	1,670	22	15	9
18	199	..	9	25	16	—	1	10
1,295	2,876	..	453	505	1,035	14	8	11
1,313	3,075	385	462	530	1,051	14	9	12
80,595	99,551	13,756	11,345	18,416	23,953	261	243	13
84,724	109,141	14,824	12,383	20,003	26,674	297	267	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
240	139	17	18	35	43	1	—	2
181	76	12	7	15	40	1	—	3
52	97	10	5	17	18	1	1	4
106	177	35	39	43	63	1	8	5
291	442	57	41	89	181	2	2	6
6	3	—	—	—	—	—	—	7
3	17	—	9	2	29	—	—	8
879	951	131	119	201	374	6	11	9
29	19	..	1	7	10	—	—	10
1,341	608	..	33	159	138	2	1	11
1,370	627	69	34	166	148	2	1	12
40	139	12	—	35	96	3	—	13
2,289	1,717	212	153	402	618	11	12	14

TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1964

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
	'000 of					
1	Wines — Sparkling..... \$	—	—	963	—	963
2	gal.	—	—	118	—	118
3	Wines — Non-sparkling..... \$	—	—	5,493	—	5,493
4	gal.	—	—	981	—	981
5	Beer..... \$	12,915	118,582	185,184	— ²	316,681
6	gal.	3,747	80,575	97,256	— ²	181,578

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 4,002 (1,464 gallons) made through retail outlets of breweries during the year ended March 31, 1964 are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1960 to 1964

No.	Nature of levy	1960	1961	1962	1963	1964
		thousands of dollars				
	On spirits:					
1	Excise duty	102,354	103,502	113,689	122,021	129,399
2	Licences	7	9	8	8	9
3	Import duty	29,879	31,313	29,919	30,878 ²	26,137
4	Total on spirits.....	132,240	139,823	143,616	152,907	155,545
	On wines:					
5	Excise taxes	3,026	3,224	3,350	3,727	3,814
6	Import duty	1,660	1,696	1,873	2,690 ²	1,690
7	Total on wines	4,686	4,920	5,223	6,417	5,504
	On beer:					
8	Excise duty	90,704	90,971	93,051	98,097	102,914
9	Licences	3	3	3	3	3
10	Import duty	166	191	203	254 ²	199
11	Total on beer.....	90,873	91,165	93,257	98,354	103,116
12	Grand totals³	227,799	235,908	242,096	257,678	264,165

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.

³ Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1960 to 1964

No.	Type	1960	1961	1962	1963	1964
	'000 of					
1	Spirits..... proof gal.	32,189	33,650	36,421	38,277	40,542
2	Wines ¹ gal.	7,033	8,093	8,054	9,712	..
3	Beer..... "	251,843	252,140	258,116	271,918	283,179

¹ On a calendar year basis. See explanatory comment on this table, page 10.

TABLE 8. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1960 to 1964

No.	Details	1960	1961	1962	1963	1964
thousands of proof gallons						
1	In warehouse at beginning of year including transits	129,492	136,031	143,536	151,740	160,770
	Add:					
2	Warehoused during year from distillery	38,275	39,495	42,370	44,771	48,160
3	Otherwise warehoused	5	4	5	5	4
4	Total additions	38,280	39,499	42,375	44,776	48,164
	Deduct:					
	Entered for consumption:					
5	Matured	7,708	8,148	8,535	9,170	9,713
6	Unmatured	717	780	840	686	589
7	Exported in bond	9,355	8,988	9,460	9,420	10,492
8	Otherwise accounted for ¹	8,705	8,996	9,684	10,116	11,048
9	Taken for redistillation	5,256	5,082	5,652	6,354	7,390
10	Total deductions	31,741	31,994	34,171	35,746	39,232
11	In warehouse at end of year including transits	136,031	143,536	151,740	160,770	169,702

¹ See explanatory comment on this table, page 10.TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1960 to 1964

No.	Details	1960	1961	1962	1963	1964
Spirits: '000 of						
1	Imports	16,156	16,417	16,159	16,497	15,695
2	Exports of domestic stock	79,014	78,761	83,985	84,499	91,405
Wines:						
3	Imports	6,427	6,823	7,744	8,114	7,371
4	Exports of domestic stock	9	4	4	8	10
Beer:						
5	Imports	424	489	538	598	587
6	Exports of domestic stock	4,391	4,350	4,139	4,189	3,915
	Total:					
7	Imports ²	23,007	23,729	24,441	25,209	23,653
8	Exports ³	83,414	83,115	88,128	88,696	95,330
Spirits: proof gal.						
9	Imports	3,504	3,509	3,035	2,836	2,756
10	Exports of domestic stock	9,358	8,943	9,492	9,390	10,448
Wines: gal.						
11	Imports	2,048	2,207	2,429	2,387	2,196
12	Exports of domestic stock	2	2	2	3	3
Beer: "						
13	Imports	314	364	387	360	352
14	Exports of domestic stock	3,196	3,160	3,036	3,137	2,958
	Total:					
15	Imports	5,866	6,080	5,851	5,583	5,304
16	Exports ³	12,556	12,105	12,530	12,530	13,409

¹ Source of detail: Trade of Canada, Imports and Exports, by Commodities, published by the Dominion Bureau of Statistics.² See text for explanation of decrease.³ Does not include foreign produce re-exported: spirits, 4 (less than one proof gal.) and wines, 4 (1 gal.).

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,769	82	479	372
2	Accounts receivable	299	1	52	—
3	Inventories:				
	1. Stock for sale ¹	1,226	391	2,173	2,309
	2. Stock in bond ²	146	3	289	115
	3. Other materials and supplies	41	—	—	—
	Sub-total	1,413	391	2,462	2,424
4	Prepaid expenses	4	—	—	—
5	Fixed assets ⁴	134	—	1,604	405
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	10
8	Restricted funds	—	—	—	13
9	Deferred charges	—	—	109	—
10	Total assets	3,619	474	4,706	3,224
	Liabilities				
1	Accounts payable	72	—	1,303	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	—	—	355
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	474	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	134	—	500	—
	Sub-total	134	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	3,263	—	2,903	2,869
	Sub-total	3,547	—	3,403	2,865
9	Total liabilities	3,619	474	4,706	3,224

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,864	9,889	223	1,625	1,454	2,339	264	—	21,360	1
1,345	2,822	15	13	36	22	1	—	4,606	2
									3
10,836	15,630	1,931	2,887	5,821	7,071	351	523	51,149	
4,264	2,487	629	29	486	273	1	3	8,719	
298	128	—	48	43	—	—	—	558	
15,398	18,245	2,560	2,964	6,350	7,344	352	523	60,426	
—	75	37	45	30	30	—	—	221	4
849	—	48	1,925	6,606	1,145	—	—	12,716	5
—	—	—	—	—	38	—	—	38	6
—	—	—	90	—	—	—	—	100	7
—	—	—	—	—	—	—	—	13	8
145	—	—	—	—	—	—	—	254	9
20,601 ⁴	31,031 ⁵	2,883 ⁵	6,662 ⁶	14,476 ⁵	10,918	617	523	99,734	10
2,895	3,706	479	4	4,303	3,743	73	—	16,578	1
—	—	—	—	—	—	—	—	355	2
67	1,037	54	—	—	—	—	—	1,158	3
—	—	—	—	—	6,125	544	—	6,669	4
—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	—	—	—	—	6
1,130	1,000	—	—	—	—	—	—	2,130	
—	—	—	639	—	—	—	—	1,113	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,252	—	—	—	—	2,252	
—	—	—	—	9,665	1,050	—	—	11,349	
—	500	—	4,252	9,665	1,050	—	—	16,101	
16,509	24,788	2,350	1,767	508	—	—	523	55,480	
16,509	25,288	2,350	6,019	10,173	1,050	—	523	71,731	
20,601 ⁴	31,031 ⁵	2,883 ⁵	6,662 ⁶	14,476 ⁵	10,918	617	523	99,734	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,485; Ontario, 874; Manitoba, 105; Alberta, 258.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1964

(Fiscal Year Ended March 31, 1965)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1964

(Fiscal Year Ended March 31, 1965)

Revenue is derived by governments in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well supplementary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are received from the producers and distribu-

tors of alcoholic beverages. A national federal general sales tax and provincial general sales taxes in eight provinces were levied on liquor sales to consumers in the year under review. These are not regarded as specific taxes on alcoholic beverages and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

SUMMARY OF 1964-65 OPERATIONS

Government revenue derived specifically from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1965, amounted to approximately \$591 million, an increase of \$36 million, or 6.5 per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1955 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1955	1961	1962	1963	1964	1965
	thousands of dollars					
Provincial and Territorial Governments:						
Newfoundland	3, 130	4, 403	4, 640	5, 020	5, 417	7, 632
Prince Edward Island	1, 203	1, 745	1, 863	1, 893	2, 013	2, 275
Nova Scotia	9, 914	12, 065	12, 681	13, 151	13, 445	14, 067
New Brunswick	6, 335	8, 269	9, 576	9, 886	10, 417	11, 786
Quebec	35, 869	49, 063	54, 481	62, 447	65, 636	60, 551
Ontario	48, 066	81, 787	83, 957	89, 822	98, 379	114, 536
Manitoba	8, 311	14, 586	15, 043	15, 568	16, 673	18, 821
Saskatchewan	10, 416	13, 840	14, 152	14, 696	16, 102	17, 181
Alberta	15, 367	21, 206	22, 465	26, 068	27, 435	28, 331
British Columbia	21, 263	28, 412	29, 392	31, 482	33, 120	35, 755
Sub-totals	159, 874	235, 376	248, 250	270, 033	288, 637	310, 935
Yukon.....	792	959	973	1, 031	1, 028	996
Northwest Territories	268	727	808	836	985	1, 060
Totals, Provincial and Territorial Governments	160, 934	237, 062	250, 031	271, 900	290, 650	312, 991
Government of Canada	176, 963	235, 908	242, 096	257, 678	264, 165	277, 957
Totals, all governments	337, 897	472, 970	492, 127	529, 578	554, 815	590, 948

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages, since the figures do not include mark-ups by licencees. For further information, see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, is a more realistic indicator of trends in consumption although, as a measure of personal consumption by Canadians, it is also subject to the same limitations as value sales in respect of purchases by non-residents.

The value of sales of alcoholic beverages, for the fiscal year ended March 31, 1965, increased by 5 per cent from the preceding year, while volume was up 3 per cent. Sales of both spirits and wine increased by 4 per cent in value but showed a slight decrease in volume. The reduced sales in Quebec were due to the strike which paralyzed the work of the Quebec Liquor Board from December 4th, 1964 to February 14th, 1965. Beer sales increased 6 per cent in value and 4 per cent in volume.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1964	1965	1964	1965	1964	1965	1964	1965
thousands of dollars								
Newfoundland	6,683	7,421	635	631	13,464	14,428	20,782	22,480
Prince Edward Island	2,939	3,308	345	367	1,832	2,001	5,116	5,676
Nova Scotia.....	18,483	19,504	2,902	2,914	17,815	18,351	39,200	40,769
New Brunswick.....	13,094	15,177	2,764	2,741	12,540	14,026	28,398	31,944
Quebec.....	109,084	94,879	21,259	19,339	118,842	134,418	249,185	248,636
Ontario.....	203,356	222,104	26,287	28,752	191,540	199,797	421,183	450,653
Manitoba.....	24,434	25,890	3,282	3,597	32,626	32,210	60,342	61,697
Saskatchewan.....	20,855	22,431	3,350	3,607	26,166	26,616	50,371	52,654
Alberta.....	40,907	42,559	5,064	5,606	36,641	37,044	82,612	85,209
British Columbia.....	59,595	64,825	7,903	9,249	49,625	50,811	117,123	124,885
Yukon.....	1,032	1,040	169	168	1,189	1,146	2,390	2,354
Northwest Territories	987	1,066	121	159	1,039	1,128	2,147	2,353
Totals	501,449	520,204	74,081	77,130	503,319	531,976	1,078,849	1,129,310

¹ For more detailed information for 1965, see Tables 3, 3 A, and 3 B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1964	1965	1964	1965	1964	1965	1964	1965
thousands of gallons								
Newfoundland	216	216	70	57	3,893	3,668	4,179	3,941
Prince Edward Island.....	94	103	40	54	622	696	756	853
Nova Scotia.....	603	634	381	375	6,625	6,875	7,609	7,884
New Brunswick.....	391	475	345	338	4,417	5,246	5,153	6,059
Quebec.....	3,695	3,061	2,683	2,253	80,635	85,317	87,013	90,631
Ontario.....	7,466	7,668	3,702	3,686	99,690	103,871	110,858	115,225
Manitoba.....	814	828	454	485	13,768	13,442	15,036	14,755
Saskatchewan.....	695	713	496	529	11,345	11,467	12,536	12,709
Alberta.....	1,258	1,295	696	758	18,451	18,679	20,405	20,732
British Columbia.....	2,044	2,193	1,199	1,396	24,049	24,406	27,292	27,995
Yukon.....	28	27	16	14	264	266	308	307
Northwest Territories	26	26	10	13	243	263	279	302
Totals	17,330	17,239	10,092	9,958	264,002	274,196	291,424	301,393

¹ For more detailed information for 1965, see Tables 4, 4 A, and 4 B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 31 in the fiscal year ended March 31, 1965. The provincial and territorial breakdown is as follows:

Number of Stores in Operation		
	March 31, 1964	March 31, 1965
Newfoundland	14	17
Prince Edward Island	8	9
Nova Scotia	59	59
New Brunswick	44	46
Quebec	200	204
Ontario	359	369 ¹
Manitoba	42	42 ¹
Saskatchewan	98	98
Alberta	117	125
British Columbia	118	121
Yukon	5	5
Northwest Territories	6	6
Totals	1,070	1,101

¹ In addition, the Liquor Control Board of Ontario and the Liquor Control Commission of Manitoba had 17 and 53 agencies respectively, in smaller centres of population throughout the province.

Imports and Exports

The dollar value and the volume of imports and exports of alcoholic beverages, for the years ended March 31, 1964 and 1965, are shown in the table below.

The nearly 40 per cent increase in imports is partly due to a change in the method of reporting import statistics during the fiscal year 1963-64. Since January 1, 1964 all goods are recorded as imports on arrival whether cleared immediately or entered into customs warehouse. Prior to that date goods entered into customs warehouses were classed as imports only when cleared for consumption out of the warehouse. The two types of records eventually cover the same totals except for a small amount of goods entered into customs warehouses and then re-exported. However the seasonal nature of both cargo unloadings and the consumption of alcoholic beverages in Canada invalidate any comparison between statistics shown for the fiscal years 1963-64 and 1964-65.

Both the value and volume of exports of alcoholic beverages were 19 per cent higher in the current than in the previous year. Exports of spirits rose 19 per cent in value and 21 per cent in volume while beer exports were up 11 per cent and 15 per cent respectively. Wine exports decreased from 3 thousand to 2 thousand gallons.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1961 to March 31, 1965 inclusive.

Imports and Exports of Alcoholic Beverages, Fiscal Years Ended March 31

	Value			Volume		
	1964	1965	Change	1964	1965	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits	15,695	20,789	5,094	2,756 ¹	3,430 ¹	674 ¹
Wines	7,371	11,347	3,976	2,196	3,369	1,173
Beer	587	888	301	352	528	176
Totals	23,653	33,024	9,371	5,304	7,327	2,023
Exports:²						
Spirits	91,405	108,750	17,345	10,448 ¹	12,616 ¹	2,168 ¹
Wines	10	7	- 3	3	2	- 1
Beer	3,915	4,346	431	2,958	3,396	438
Totals	95,330	113,103	17,773	13,409	16,014	2,605

¹ Proof gallons.

² Domestic stock.

EXPLANATORY COMMENT

Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (5%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3%, draft beer exempt), Saskatchewan (5%) and British Columbia (5%, draft beer exempt) are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 4 and 5 of Table 2.

(2) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(3) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

(5) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Where tax, licence and permit revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the cost of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not significantly large.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities

signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in Table 1 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities.

This table shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are included to achieve interprovincial comparability.

Tables 3, 3A and 3B. Sales of Alcoholic Beverages by Value

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A and 4B. Sales of Alcoholic Beverages by Volume

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, these figures include the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. Specified Revenue of the Government of Canada from Alcoholic Beverages

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction.

Table 7. Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1961 to 1965 as presented in this table, are obtained from annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1960 to 1964 and is obtained from the Bureau report on the wine industry.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing

excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. Warehousing Transactions in Spirits

This table provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1965

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	3,408	1,684	13,662	11,422
2	Sales tax ²	—	516	—	—
3	Licences and permits ³	4,187	46	307	297 ⁴
4	Fines and confiscations ³	37	29	98	67
5	Total revenue	7,632	2,275	14,067	11,786

¹ See explanatory comment on page 8.

² After deducting expenses incurred by liquor authorities in the collection of other revenue which they administer and including commission on general sales tax collections which up to 1959-60 was shown as a separate item.

The following items were taken into consideration in the determination of net income from sales: provision for depreciation on fixed assets—Nova Scotia, 153; New Brunswick, 113; Quebec, 371; Saskatchewan, 100; Alberta, 147; British Columbia, 290; Total, 1,174; capital expenditures—Newfoundland, 16; Prince Edward Island, 24; New Brunswick, 39; Ontario, 1,688; Manitoba, 41; Saskatchewan, 7; Alberta, 187; total, 2,002; profit on sale of fixed assets—Saskatchewan, 3; Alberta, 9; British Columbia, 6; total, 18.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities

Fiscal Year Ended March 31, 1965

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	7,632	1,730	12,899	11,719
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 4,187	- 46	- 145	- 297
3	Fines and confiscations	- 37	—	- 95	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	946	—
5	Maintenance of prisoners	—	—	57	—
6	Net income from sales (Table 1, item 1)	3,408	1,684	13,662	11,422
	Add:				
7	Quor revenue of province (items 2 and 3)	4,224	46	240	297
8	Other liquor revenue of province not included in income of Liquor Authority. ¹	—	516	—	—
9	Sales tax	—	—	162	—
10	Licences and permits	—	29	3	67
11	Total revenue from Liquor Control (Table 1, item 5)	7,632	2,275	14,067	11,786

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excess duty collected on spirits by the Government of Canada (Table 6, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place

Table 10. Assets and Liabilities of Provincial Government Liquor Commissions

This table presents the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets Item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
39,621	84,920	15,412	16,765	26,640	35,129	880	988	250,531	1
						83		599	2
20,573	29,351	3,163	113	1,242	626	15	72	59,992	3
357	265	246	303	449		18		1,869	4
60,551	114,536	18,821	17,181⁵	28,331	35,755	996	1,060	312,991	5

³ Before deducting any payments to municipalities out of liquor control authority revenue.

⁴ Consists of permits, 9; brewers' licences, 8; and licences and application fees, 280, collected by the Licensing Board under the Liquor Act of New Brunswick.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
60,194	113,158	18,560	16,860	27,882	35,408	884	1,060	307,986	1
- 20,573	- 27,973	- 3,163	- 113	- 1,242	- 578	- 4	- 72	- 58,393	2
	265		1					398	3
		15	19		129			1,109	4
					170			227	5
39,621	84,920	15,412	16,765	26,640	35,129	880	988	250,531	6
20,573	28,238	3,163	114	1,242	578	4	72	58,791	7
						83		599	8
	1,378 ³				48	11		1,599	9
357		246	302	449 ³		18		1,471	10
60,551	114,536	18,821	17,181⁴	28,331	35,755	996	1,060	312,991	11

³ Under the Government Liquor Control Act of Alberta, fines of 249 included in this amount were paid to local government authorities.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	1
2	Brandy	182	..	324	410
3	Gin	618	..	1,927	2,459
4	Liqueurs	87	..	211	190
5	Rum	3,989	..	12,207	6,442
6	Whisky	2,398	..	3,749	5,152
7	Vodka	145	..	1,081	523
8	Other	1	..	—	—
9	Total spirits	7,421	3,308	19,504	15,177
	Wines:				
10	Sparkling	24	..	80	..
11	Non-sparkling	607	..	2,834	..
12	Total wines	631	367	2,914	2,741
13	Beer	14,428	2,001	18,351	14,026
14	Total sales²	22,480	5,676³	40,769	31,944

¹ For explanation of the basis on which these data are reported, see explanatory comment on page 6.² Before deducting discounts and rebates as follows: Nova Scotia, 42; Ontario, 78; Saskatchewan, 1; Northwest Territories, 16; Total, 137.**TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value**

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	1	..	5	..
2	Brandy	1	..	173	..
3	Gin	431	..	1,637	..
4	Liqueurs	25	..	122	..
5	Rum	1,422	..	7,881	..
6	Whisky	979	..	2,263	2,788
7	Vodka	145	..	1,081	..
8	Other	—	..	—	..
9	Total spirits	3,004	..	13,162	2,788
	Wines:				
10	Sparkling	20	..	61	..
11	Non-sparkling	377	..	2,301	..
12	Total wines	397	..	2,362	..
13	Beer	14,269	..	18,206	..
14	Total sales	17,670	..	33,730	2,788

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Spirits:				
1	Alcohol	—	..	—	..
2	Brandy	181	..	151	..
3	Gin	187	..	290	..
4	Liqueurs	62	..	89	..
5	Rum	2,567	..	4,326	..
6	Whisky	1,419	..	1,486	2,364
7	Vodka	—	..	—	..
8	Other	1	..	—	..
9	Total spirits	4,417	..	6,342	2,364
	Wines:				
10	Sparkling	4	..	19	..
11	Non-sparkling	230	..	533	..
12	Total wines	234	..	552	..
13	Beer	159	..	145	..
14	Total sales	4,810	..	7,039	2,364

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
6,671	1,192	7	1	4	12	—	—	..	1
10,558	8,426	948	703	1,423	1,722	20	13	..	2
30,990	24,803	1,930	2,080	4,204	8,036	79	74	..	3
3,643	6,829	636	695	1,080	1,448	39	21	..	4
6,476	21,314	2,532	2,431	7,322	9,151	177	334	..	5
33,465	149,998	19,093	15,938	27,094	41,361	646	563	..	6
2,717	8,907	730	552	1,255	2,494	79	61	..	7
359	635	14	31	177	601	—	—	..	8
94,879	222,104	25,890	22,431	42,559	64,825	1,040	1,066	520,204	9
2,219	3,131	..	159	546	497	12	4	..	10
17,120	25,621	..	3,448	5,060	8,752	156	155	..	11
19,339	28,752	3,597	3,607	5,606	9,249	168	159	77,130	12
134,418	199,797	32,210	26,616	37,044	50,811	1,146	1,128	531,976	13
248,636	450,653	61,697	52,654	85,209	124,885	2,354 ⁴	2,353	1,129,310	14

³ Includes health tax of 10% on retail selling price amounting to 516. See Table 1, item 2.⁴ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 83. See Table 1, item 2.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
6,671	1,192	7	1	4	12	—	—	1
2,016	3,018	369	85	202	93	—	—	2
27,009	22,699	1,612	1,858	3,877	6,845	77	55	3
1,570	3,097	256	500	423	664	3	7	4
3,564	16,039	1,375	1,096	5,737	6,800	118	56	5
24,656	133,820	17,072	14,477	23,587	34,395	548	480	6
2,626	8,808	372	552	1,249	2,494	79	61	7
359	86	14	9	97	190	—	—	8
68,471	188,759	21,077	18,578	35,176	51,493	828	659	9
386	2,423	..	142	340	178	4	3	10
5,338	17,276	..	3,029	3,326	6,782	123	131	11
5,724	19,699	2,711	3,171	3,666	6,960	127	134	12
134,216	199,040	32,142	26,561	36,816	50,377	1,134	1,128	13
208,411	407,498	55,930	48,310	75,658	108,830	2,089	1,921	14

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
8,542	5,408	579	618	1,221	1,629	17	13	2
3,981	2,104	318	222	327	1,191	2	19	3
2,073	3,732	380	195	657	784	36	14	4
2,912	5,275	1,157	1,335	1,585	2,351	59	278	5
8,809	16,178	2,021	1,461	3,507	6,966	98	83	6
91	99	358	—	6	—	—	—	7
—	549	—	22	80	411	—	—	8
26,408	33,345	4,813	3,853	7,383	13,332	212	407	9
1,833	708	..	17	206	319	8	1	10
11,782	8,345	..	419	1,734	1,970	33	24	11
13,615	9,053	886	436	1,940	2,289	41	25	12
202	757	68	55	228	434	12	—	13
40,225	43,155	5,767	4,344	9,551	16,055	265	432	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	2	10	12
3	Gin	20	9	67	83
4	Liqueurs	3	—	6	6
5	Rum	122	47	398	216
6	Whisky	62	38	118	141
7	Vodka	4	7	35	17
8	Other	—	—	—	—
9	Total spirits	216	103	634	475
	Wines:				
10	Sparkling	1	..	4	..
11	Non-sparkling	56	..	371	..
12	Total wines	57	54	375	338
13	Beer	3,668	696	6,875	5,246
14	Total sales	3,941	853	7,884	6,059

¹ For explanation, see commentary on page 9.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	2
3	Gin	13	6	57	78
4	Liqueurs	1	—	4	3
5	Rum	42	33	252	161
6	Whisky	26	28	76	94
7	Vodka	4	7	35	17
8	Other	—	—	—	—
9	Total spirits	86	75	429	355
	Wines:				
10	Sparkling	1	..	3	..
11	Non-sparkling	42	..	322	..
12	Total wines	43	45	325	307
13	Beer	3,636	696	6,844	5,220
14	Total sales	3,765	816	7,598	5,882

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	5	10
3	Gin	7	3	10	5
4	Liqueurs	2	—	2	3
5	Rum	80	14	146	55
6	Whisky	36	10	42	47
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	130	28	205	120
	Wines:				
10	Sparkling	—	..	1	..
11	Non-sparkling	14	..	49	..
12	Total wines	14	9	50	31
13	Beer	32	—	31	26
14	Total sales	176	37	286	177

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
271	55	—	—	—	—	—	—	1
271	266	30	23	43	51	1	—	2
1,090	914	66	70	137	288	2	2	3
105	220	20	22	33	47	1	—	4
208	759	81	75	225	302	4	8	5
1,018	5,123	606	503	811	1,375	17	14	6
85	311	24	18	38	85	2	2	7
13	20	1	2	8	45	—	—	8
3,061	7,668	828	713	1,295	2,193	27	26	9
93	246	..	14	40	20	1	—	10
2,160	3,440	..	515	718	1,376	13	13	11
2,253	3,686	485	529	758	1,396	14	13	12
85,317	103,871	13,442	11,467	18,679	24,406	266	263	13
90,631	115,225	14,755	12,709	20,732	27,995	307	302	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
271	55	—	—	—	—	—	—	1
65	104	12	3	6	3	—	—	2
959	846	56	63	127	248	2	1	3
56	114	9	16	15	26	—	—	4
120	578	45	33	178	232	3	1	5
772	4,675	549	463	713	1,173	15	12	6
83	309	24	18	38	85	2	2	7
13	3	1	1	6	13	—	—	8
2,339	6,684	696	597	1,083	1,780	22	16	9
16	223	..	13	30	8	1	—	10
1,002	2,759	..	481	547	1,220	11	12	11
1,018	2,982	413	494	577	1,228	12	12	12
85,276	103,711	13,429	11,458	18,629	24,316	264	263	13
88,633	113,377	14,538	12,549	20,289	27,324	298	291	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
206	162	18	20	37	48	1	—	2
131	68	10	7	10	40	—	1	3
49	106	11	6	18	21	1	—	4
88	181	36	42	47	70	1	7	5
246	448	57	40	98	202	2	2	6
2	2	—	—	—	—	—	—	7
—	17	—	1	2	32	—	—	8
722	984	132	116	212	413	5	10	9
77	23	..	1	10	12	—	—	10
1,158	681	..	34	171	156	2	1	11
1,235	704	72	35	181	168	2	1	12
41	160	13	9	50	90	2	—	13
1,998	1,848	217	160	443	671	9	11	14

TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1965

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
	'000 of					
1	Wines — Sparkling	—	—	1,170	—	1,170
2	gal.	—	—	130	—	130
3	Wines — Non-sparkling	—	—	5,448	—	5,448
4	gal.	—	—	905	—	905
5	Beer	13,867	134,051	192,824	²	340,742
6	gal.	3,535	85,222	101,174	²	189,931

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,756 (1,340 gallons) made through retail outlets of breweries during the year ended March 31, 1965 are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1961 to 1965

No.	Nature of levy	1961	1962	1963	1964	1965
		thousands of dollars				
	On spirits:					
1	Excise duty	108,502	113,689	122,021	129,399	134,716
2	Licences	8	8	8	9	8
3	Import duty	31,313	29,919	30,878 ²	26,137	30,914
4	Total on spirits	139,823	143,616	152,907	155,545	165,638
	On wines:					
5	Excise taxes	3,224	3,350	3,727	3,814	4,092
6	Import duty	1,696	1,873	2,690 ²	1,690	2,542
7	Total on wines	4,920	5,223	6,417	5,504	6,634
	On beer:					
8	Excise duty	90,971	93,051	98,097	102,914	105,386
9	Licences	3	3	3	3	3
10	Import duty	191	203	254 ²	199	296
11	Total on beer	91,165	93,257	98,354	103,116	105,685
12	Grand totals³	235,908	242,096	257,678	264,165	277,957

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.

³ Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1961 to 1965

No.	Type	1961	1962	1963	1964	1965
	'000 of					
1	Spirits	33,650	36,421	38,277	40,542	45,117
2	Wines ¹	8,093	8,054	8,805 ²	9,712	9,831
3	Beer	252,140	258,116	271,918	283,179	294,392

¹ On a calendar year basis. See explanatory comment on this table, page 10.

TABLE 8. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1961 to 1965

No.	Details	1961	1962	1963	1964	1965
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	136,031	143,536	151,740	160,770	169,702
	Add:					
2	Warehoused during year from distillery	39,495	42,370	44,771	48,160	54,331
3	Otherwise warehoused	4	5	5	4	4
4	Total additions	39,499	42,375	44,776	48,164	54,335
	Deduct:					
	Entered for consumption:					
5	Matured	8,148	8,535	9,170	9,713	10,135
6	Unmatured	780	840	686	589	664
7	Exported in bond	8,988	9,460	9,420	10,492	12,688
8	Taken for redistillation	5,082	5,652	6,354	7,390	8,756
9	Otherwise accounted for ¹	8,996	9,684	10,116	11,048	12,369
10	Total deductions	31,994	34,171	35,746	39,232	44,612
11	In warehouse at end of year ²	143,536	151,740	160,770	169,702	179,425

¹ See explanatory comment on this table, page 10.

² Transits are included only for the years ending March 31, 1961 to 1964 inclusive.

TABLE 9. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1961 to 1965

No.	Details	1961	1962	1963	1964	1965
	Spirits: '000 of					
1	Imports	16,417	16,159	16,497	15,695	20,789
2	Exports of domestic stock	78,761	83,985	84,499	91,405	108,750
	Wines:					
3	Imports	6,823	7,744	8,114	7,371	11,347
4	Exports of domestic stock	4	4	8	10	7
	Beer:					
5	Imports	489	538	598	587	888
6	Exports of domestic stock	4,350	4,139	4,189	3,915	4,346
	Total:					
7	Imports²	23,729	24,441	25,209	23,653	33,024
8	Exports³	83,115	88,128	88,696	95,330	113,103
	Spirits: proof gal.					
9	Imports	3,509	3,035	2,836	2,756	3,430
10	Exports of domestic stock	8,943	9,492	9,390	10,448	12,616
	Wines: gal.					
11	Imports	2,207	2,429	2,387	2,196	3,369
12	Exports of domestic stock	2	2	3	3	2
	Beer:					
13	Imports	364	387	360	352	528
14	Exports of domestic stock	3,160	3,036	3,137	2,958	3,396
	Total:					
15	Imports²	6,080	5,851	5,583	5,304	7,327
16	Exports³	12,105	12,530	12,530	13,409	16,014

¹ Source of detail: Trade of Canada, Imports and Exports, by Commodities, published by the Dominion Bureau of Statistics.

² See text for explanation of increase.

³ Does not include foreign produce re-exported: spirits, 1 (less than one proof gal.) and wines, 7 (1 gal.).

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1965

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1 219	104	305	550
2	Accounts receivable	354	2	44	—
3	Inventories:				
	1. Stock for sale ¹	1, 100	453	2, 530	2, 666
	2. Stock in bond ²	86	3	285	41
	3. Other materials and supplies	38	—	—	—
	Sub-totals	1, 224	453	2, 815	2, 707
4	Prepaid expenses	5	—	—	—
5	Fixed assets ⁴	148	54	1, 774	439
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	9
8	Restricted funds	—	—	—	14
9	Deferred charges	—	—	90	—
10	Total assets	2, 950	613	5, 028	3, 719
	Liabilities and Net Worth				
1	Accounts payable	88	—	1, 195	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	38	—	—
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	575	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	148	—	500	—
	Sub-totals	148	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	2, 564	—	3, 333	3, 719
	Sub-totals	2, 862	—	3, 833	3, 719
9	Total liabilities and net worth	2, 950	613	5, 028	3, 719

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1965

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2, 273	6 279	152	2 402	508	2, 120	232	49	16, 193	1
1, 633	2, 868	24	103	53	26	2	—	5, 109	2
									3
16, 811	18, 760	2, 004	2, 562	5, 620	7, 520	363	456	60, 845	
5, 563	2, 483	456	115	533	409	—	—	9, 971	
340	152	—	59	41	28	—	—	658	
22, 714	21, 395	2, 460	2, 736	6, 194	7, 957	363	456	71, 474	
—	57	45	59	25	41	—	—	232	4
9, 136	—	128	1, 882	6, 803	3, 520	—	—	23, 884	5
—	—	—	—	—	48	—	—	48	6
—	—	230	—	—	—	—	—	239	7
—	—	—	—	—	—	—	—	14	8
145	—	—	—	—	—	—	—	235	9
35, 901 ⁵	30, 599 ⁵	3, 039 ⁵	7, 182 ⁶	13, 583 ⁵	13, 712	597	505	117, 428	10
6, 910	3, 036	267	14	3, 978	4, 773	140	—	20, 401	1
—	—	—	—	—	—	—	—	38	2
—	1, 117	64	—	—	—	—	—	1, 181	3
—	—	—	—	—	—	—	—	—	4
7, 170	—	—	—	—	7, 889	457	—	15, 516	
—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	—	—	—	—	6
1, 118	1, 000	—	—	—	—	—	—	2, 118	
—	—	230	624	—	—	—	—	1, 429	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2, 000	—	—	—	—	2, 500	
—	—	—	2, 290	—	—	—	—	2, 290	
—	—	—	—	9, 665	1, 050	—	—	11, 363	
—	500	—	4, 290	9, 665	1, 050	—	—	16, 153	
20, 703	24, 946	2, 478	2, 254	— 60	—	—	505	60, 442	
20, 703	25, 446	2, 478	6, 544	9, 605	1, 050	—	505	76, 745	
35, 901 ⁵	30, 599 ⁵	3, 039 ⁵	7, 182 ⁶	13, 583 ⁵	13, 712	597	505	117, 428	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,543; Ontario, 58; Manitoba, 109; Alberta, 269.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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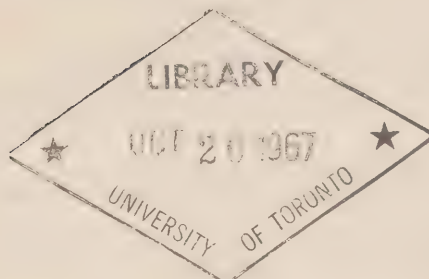


Canada. Statistics, Bureau of

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

/ 1965

(Fiscal Year Ended March 31, 1966)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA 1965

(Fiscal Year Ended March 31, 1966)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1966 amounted to approximately \$672 million, an increase of \$81 million or 14 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and from the tenth year prior to the latest year.

Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1956	1962	1963	1964	1965	1966
	thousands of dollars					
Government of Canada	189,070	242,096	257,678	264,165	277,957	308,596
Provincial and Territorial Governments:						
Newfoundland	3,248	4,640	5,020	5,417	7,632	8,512
Prince Edward Island	1,200	1,863	1,893	2,013	2,275	2,457
Nova Scotia	10,588	12,681	13,151	13,445	14,067	15,336
New Brunswick	7,072	9,576	9,886	10,417	11,786	12,295
Quebec	39,539	54,481	62,447	65,636	60,551	82,152
Ontario	53,695	83,957	89,822	98,379	114,536	126,740
Manitoba	8,835	15,043	15,568	16,673	18,821	21,328
Saskatchewan	10,259	14,152	14,696	16,102	17,181	18,911
Alberta	16,260	22,465	26,068	27,435	28,331	31,058
British Columbia	22,819	29,392	31,482	33,120	35,755	41,820
Sub-totals	173,515	248,250	270,033	288,637	310,935	360,609
Yukon	861	973	1,031	1,028	996	1,053
Northwest Territories	388	808	836	985	1,060	1,226
Totals, Provincial and Territorial Governments	174,764	250,031	271,900	290,650	312,991	362,888
Totals, all Governments	363,834	492,127	529,578	554,815	590,948	671,484

Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1966 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$265 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$4 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$39 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the 11 per cent general sales tax (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$363 million in the year ending March 31, 1966 was derived from the net income from sales of the provincial liquor commissions (\$298 million) the issue of licences and permits (\$62 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$567 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$93 thousand). A description of these items is given on page 7.

In addition to the revenue show in Table 5, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 5 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 3 per cent; Quebec, 6 per cent (beer exempt); Ontario, 5 per cent (draft beer exempt); Saskatchewan, 5 per cent; British Columbia, 5 per cent (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include mark-ups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1962 to 1966, as presented in **Table 2**, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective indus-

tries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1961 to 1965 and is obtained from the Bureau report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Warehousing Transactions in Spirits

Table 3 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 2 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excise duty collected on spirits by the Government of Canada (Table 1, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 4 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 4 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1965 and 1966 and the change during the fiscal year 1965-66 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1965 and 1966

	Value			Volume		
	1965	1966	Change	1965	1966	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits	20,789	22,502	1,713	3,430 ¹	3,723 ¹	293 ¹
Wines	11,347	12,517	1,170	3,369	3,511	142
Beer	888	925	37	528	557	29
Totals	33,024	35,944	2,920	7,327	7,791	464
Exports: ²						
Spirits	108,750	118,018	9,268	12,616 ¹	13,810 ¹	1,194 ¹
Wines	7	36	29	2	9	7
Beer	4,346	4,485	139	3,396	3,544	148
Totals	113,103	122,539	9,436	16,014	17,363	1,349

¹ Proof gallons.² Domestic stock.

The value of imported alcoholic beverages increased by \$3 million or 9 per cent during the fiscal year 1965-66. Imports of spirits rose 8 per cent in both value and volume and of beer, 4 per cent in value and 6 per cent in volume. Wine imports increased 10 per cent in value but only 4 per cent in volume.

Both the value and volume of exports of alcoholic beverages were 8 per cent higher than in the previous year. Exports of spirits rose by about 9 per cent in both value and volume while beer exports were up 3 and 4 per cent respectively. In 1965 seven thousand gallons of wine were exported additional to the quantity exported in 1964.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the net general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In former years, a table entitled "Revenue from Liquor Operations" was included in that publication. A corresponding table is omitted in 1965-66 as all information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation

between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages). Items comprising the net income from sales are included in 1965-66 for the first time as items 1 to 4 in Table 5.

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204).

A description of items 5 to 9 in Table 5 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded.

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 5, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 5. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 6 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 35 in the fiscal year ended March 31, 1966. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1965	March 31, 1966
Newfoundland	17	20
Prince Edward Island	9	10
Nova Scotia	59	59
New Brunswick	46	50
Quebec	204	212
Ontario	369	382 ¹
Manitoba	42	42 ¹
Saskatchewan	98	95 ¹
Alberta	125	130
British Columbia	121	125
Yukon	5	5
Northwest Territories	6	6 ¹
Totals	1,101	1,136

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

Ontario	21
Manitoba	53
Saskatchewan	20
Northwest Territories	2
Total	96

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 7. Such sales are, of course, included in total sales of alcoholic beverages in Tables 8 and 9 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 5 and 6.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed

grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 8 shows the value and Table 9, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 8A and 8B and Tables 9A and 9B expand the information in Tables 8 and 9 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

The value of sales of alcoholic beverages for the fiscal year ended March 31, 1966 increased by 15 per cent from the preceding year.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1965 and 1966 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1965	1966	1965	1966	1965	1966	1965	1966
thousands of dollars								
Newfoundland	7,421	8,570	631	626	14,428	15,719	22,430	24,915
Prince Edward Island	3,308	3,564	367	377	2,001	2,301	5,676	6,242
Nova Scotia	19,504	21,536	2,914	3,056	18,351	20,119	40,762	44,711
New Brunswick	15,177	15,894	2,741	2,796	14,026	15,757	31,944	34,447
Quebec	94,879	131,651	19,339	28,504	134,418	138,052	248,636	298,207
Ontario	222,104	252,651	28,752	32,633	199,797	242,196	450,653	527,480
Manitoba	25,890	28,499	3,597	4,051	32,210	32,542	61,697	65,092
Saskatchewan	22,431	25,285	3,607	3,957	26,616	27,646	52,654	56,888
Alberta	42,559	47,983	5,606	6,546	37,044	40,539	85,209	95,068
British Columbia	64,825	78,304	9,249	12,194	50,811	50,642	124,885	141,140
Yukon	1,040	1,173	168	197	1,146	1,171	2,354	2,541
Northwest Territories	1,066	1,268	159	196	1,128	1,205	2,353	2,669
Totals	520,204	616,378	77,130	95,133	531,976	587,889	1,129,310	1,299,400

¹ For more detailed information for 1966, see Tables 8, 8A, and 8B.**Volume of Sales of Alcoholic Beverages¹**

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1965	1966	1965	1966	1965	1966	1965	1966
thousands of gallons								
Newfoundland	216	257	57	55	3,668	3,959	3,941	4,271
Prince Edward Island	103	108	54	52	696	796	853	956
Nova Scotia	634	699	375	387	6,875	7,506	7,884	8,592
New Brunswick	475	473	338	341	5,246	5,541	6,059	6,355
Quebec	3,061	4,159	2,253	3,264	85,317	85,544	90,631	92,967
Ontario	7,668	8,724	3,686	4,024	103,871	107,640	115,225	120,388
Manitoba	828	885	485	520	13,442	13,222	14,755	14,627
Saskatchewan	713	799	529	565	11,467	11,926	12,709	13,290
Alberta	1,295	1,451	758	895	18,679	19,193	20,732	21,539
British Columbia	2,193	2,659	1,396	1,862	24,406	23,950	27,995	28,471
Yukon	27	32	14	18	266	464	307	514
Northwest Territories	26	31	13	17	263	278	302	326
Totals	17,239	20,277	9,958	12,000	274,196	280,019	301,393	312,296

¹ For more detailed information for 1966, see Tables 9, 9A, and 9B.**Assets and Liabilities of Provincial Government
Liquor Authorities**

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

STATISTICAL TABLES

TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1962 to 1966

No.	Nature of levy	1962	1963	1964	1965	1966
		thousands of dollars				
	On spirits:					
1	Excise duty	113,689	122,021	129,399	134,716	156,942
2	Licences	8	8	9	8	9
3	Import duty	29,919	30,878 ²	26,137	30,914	36,208
4	Total on spirits	143,616	152,907	155,545	165,638	193,159
	On wines:					
5	Excise taxes	3,350	3,727	3,814	4,092	4,402
6	Import duty	1,873	2,690 ²	1,690	2,542	2,801
7	Total on wines	5,223	6,417	5,504	6,634	7,203
	On beer:					
8	Excise duty	93,051	98,097	102,914	105,386	107,917
9	Licences	3	3	3	3	3
10	Import duty	203	254 ²	199	296	314
11	Total on beer	93,257	98,354	103,116	105,685	108,234
12	Grand totals³	242,096	257,678	264,165	277,957	308,596

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.² Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.³ Refunds and drawbacks of duties and taxes have not been deducted.**TABLE 2. Production of Alcoholic Beverages**Fiscal Years Ended March 31, 1962 to 1966¹

No.	Type	1962	1963	1964	1965	1966
		'000 of				
1	Spirits proof gal.	36,421	38,277	40,542	45,117	54,796
2	Wines ² gal.	8,054	8,805 ²	9,712	9,831	10,954
3	Beer "	258,116	271,918	283,179	294,392	298,690

¹ See explanatory comment on page 6.² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1962 to 1966

No.	Details	1962	1963	1964	1965	1966
thousands of proof gallons						
1	In warehouse at beginning of year including transits.....	143,536	151,740	160,770	169,702	179,425
	Add:					
2	Warehoused during year from distillery	42,370	44,771	48,160	54,331	64,184
3	Otherwise warehoused	5	5	4	4	26
4	Total additions	42,375	44,776	48,164	54,335	64,210
	Deduct:					
	Entered for consumption:					
5	Matured	8,535	9,170	9,713	10,135	11,800
6	Unmatured	840	686	589	664	660
7	Exported in bond	9,460	9,420	10,492	12,688	13,866
8	Taken for redistillation	5,652	6,354	7,390	8,756	8,962
9	Otherwise accounted for	9,684	10,116	11,048	12,369	13,405
10	Total deductions	34,171	35,746	39,232	44,612	48,693
11	In warehouse at end of year ²	151,740	160,770	169,702	179,425	194,942

¹ See explanatory comment on page 6.² Transits are included only for the years ending March 31, 1962 to 1964 inclusive.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1962 to 1966

No.	Details	1962	1963	1964	1965	1966
	Spirits: '000 of					
1	Imports	16,159	16,497	15,695	20,789	22,502
2	Exports of domestic stock	83,985	84,499	91,405	108,750	118,018
	Wines:					
3	Imports	7,744	8,114	7,371	11,347	12,517
4	Exports of domestic stock	4	8	10	7	36
	Beer:					
5	Imports	538	598	587	888	925
6	Exports of domestic stock	4,139	4,189	3,915	4,346	4,485
	Total:					
7	Imports	24,441	25,209	23,653	33,024	35,944
8	Exports ²	88,128	88,696	95,330	113,103	122,539
	Spirits: proof gal.					
9	Imports	3,035	2,836	2,756	3,430	3,723
10	Exports of domestic stock	9,492	9,390	10,448	12,616	13,810
	Wines: gal.					
11	Imports	2,429	2,387	2,196	3,369	3,511
12	Exports of domestic stock	2	3	3	2	9
	Beer:					
13	Imports	387	360	352	528	557
14	Exports of domestic stock	3,036	3,137	2,958	3,396	3,544
	Total:					
15	Imports	5,851	5,583	5,304	7,327	7,791
16	Exports ²	12,530	12,530	13,409	16,014	17,363

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported: spirits, 12 (3 gal.) and wines, 30 (7 gal.).

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	9,920	5,675	44,711	34,447
2	Deduct cost of goods sold ²	5,033	3,564	26,400	19,634
3	Gross profit on sales (item 1 less item 2)	4,887	2,111	18,311	14,813
4	Deduct administrative and general expenses less miscellaneous income ³	967	299	3,306	2,906
5	Net income from sales (item 3 less item 4)	3,920	1,812	15,005	11,907
6	Sales tax	—	567	—	—
7	Licences and permits ⁴	4,567	43	254	317 ⁵
8	Fines and confiscations ⁴	25	35	77	71
9	Total revenue from the control and sale of alcoholic beverages	8,512	2,457	15,336	12,295

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections (shown separately to 1959-60); provision for depreciation of fixed assets—N.S., 293; N.B., 74; Que., 384; Sask., 96; Alta., 284; B.C., 362; total, 1,493; capital expenditures—Nfld., 24; P.E.I., 23; N.B., 65; Ont., 2,407; Man., 230; Sask., 9; Alta., 176; total, 2,934; profit on sale of fixed assets—Que., 6; Sask., 5; Alta., 7; B.C., 207; total, 225.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	8,512	1,855	14,118	12,224
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	— 4,567	— 43	— 146	— 317
3	Fines and confiscations	— 25	—	— 74	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	1,057	—
5	Maintenance of prisoners	—	—	50	—
6	Net income from sales (Table 5, item 5)	3,920	1,812	15,005	11,907
	Add:				
7	Liquor revenue of province (items 2 and 3)	4,592	43	220	317
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	567	—	—
9	Licences and permits	—	—	108	—
10	Fines and confiscations	—	35	3	71
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	8,512	2,457	15,336	12,295

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

³ Estimated.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1966

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines—Sparkling	—	—	—	—
2	gal.	—	—	—	—
3	Wines—Non-sparkling	—	—	—	—
4	gal.	—	—	—	—
5	Beer	14,995	—	—	—
6	gal.	3,789	—	—	—

¹ Value figures are included in Table 8 and volume figures in Table 9.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
160,729	285,883	65,092	56,888	95,068	141,140	2,541	2,669	904,763	1
83,003	167,981	44,265	35,962	59,585	93,146	1,425	1,337	541,335	2
77,726	117,902	20,827	20,926	35,483	47,994	1,116	1,332	363,428	3
17,350	21,915	2,903	2,483	6,271	6,840	195	175	65,610	4
60,376	95,987	17,924	18,443	29,212	41,154	921	1,157	297,818	5
—	—	—	—	—	—	93	—	660	6
21,265	30,500	3,121	128	1,295	666	17	69	62,242	7
511	253	283	340	551	—	22	—	2,168	8
82,152	126,740	21,328	18,911 ⁴	31,058	41,820	1,053	1,226	362,888	9

⁴ Before deducting any payments to municipalities out of liquor control authority revenue.

⁵ Consists of permits, 10; brewers' licences, 8; and licences and application fees, 299, collected by the Licensing Board under the Liquor Act of New Brunswick.

⁶ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
81,641	125,239	21,031	18,561	30,507	41,684	927	1,226	357,525	1
- 21,265	- 28,999	- 3,121	- 128	- 1,295	- 666	- 6	- 69	- 60,622	2
—	— 253	—	— 1	—	—	—	—	— 353	3
—	—	14	11	—	118	—	—	1,200	4
—	—	—	—	—	18	—	—	68	5
60,376	95,987	17,924	18,443	29,212	41,154	921	1,157	297,818	6
21,265	29,252	3,121	129	1,295	666	6	69	60,975	7
—	—	—	—	—	—	93	—	660	8
—	1,501 ²	—	—	—	—	11	—	1,620	9
511	—	283 ³	339	551 ⁴	—	22	—	1,815	10
82,152	126,740	21,328	18,911 ⁵	31,058	41,820	1,053	1,226	362,888	11

⁴ Under the Government Liquor Control Act of Alberta, fines of 296 included in this amount were paid to local government authorities.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹
Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	1,496	—	—	—	—	—	—	1,496	1
—	167	—	—	—	—	—	—	167	2
—	5,525	—	—	—	—	—	—	5,525	3
—	913	—	—	—	—	—	—	913	4
137,478	234,576	2	—	—	—	—	—	387,049	5
85,449	104,706	2	—	—	—	—	—	193,944	6

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,783 (1,304 gallons) made through retail outlets of breweries during the year ended March 31, 1966 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	1
3	Brandy	198	..	361	397
4	Gin	663	..	2,075	2,202
5	Liqueurs	115	..	244	201
6	Rum	4,677	..	13,522	7,383
7	Whisky	2,719	..	4,095	5,157
8	Vodka	196	..	1,234	553
9	Other	1	..	—	—
9	Total spirits	8,570	3,564	21,536	15,894
10	Wines:				
11	Sparkling	25	..	78	..
12	Non-sparkling	601	..	2,978	..
12	Total wines	626	377	3,056	2,796
13	Beer	15,719	2,301	20,119	15,757
14	Total sales²	24,915	6,242³	44,711	34,447

¹ For explanation of the basis on which these data are reported, see explanatory on page 9.² Before deducting discounts and rebates as follows: Nova Scotia, 41; Ontario, 82; Northwest Territories, 16; Total, 139.

TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	1	..	177	..
4	Gin	502	..	1,937	..
5	Liqueurs	28	..	129	..
6	Rum	1,563	..	9,674	..
7	Whisky	1,108	..	2,538	..
8	Vodka	196	..	1,234	..
9	Other	—	..	—	..
9	Total spirits	3,399	..	15,694	..
10	Wines:				
11	Sparkling	21	..	54	..
12	Non-sparkling	350	..	2,327	..
12	Total wines	371	..	2,381	..
13	Beer	15,520	..	19,979	..
14	Total sales	19,290	..	38,054	..

TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	197	..	184	..
4	Gin	161	..	138	..
5	Liqueurs	87	..	115	..
6	Rum	3,114	..	3,848	..
7	Whisky	1,611	..	1,557	..
8	Vodka	—	..	—	..
9	Other	1	..	—	..
9	Total spirits	5,171	..	5,842	..
10	Wines:				
11	Sparkling	4	..	24	..
12	Non-sparkling	251	..	651	..
12	Total wines	255	..	675	..
13	Beer	199	..	140	..
14	Total sales	5,625	..	6,657	..

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
9,827	1,109	8	2	4	12	—	—	..	1
14,583	9,710	1,042	744	1,602	2,032	22	16	..	2
42,745	26,890	2,083	2,331	4,890	10,340	91	68	..	3
5,095	8,470	704	768	1,297	1,877	49	30	..	4
8,940	24,697	2,920	2,826	8,377	10,984	189	462	..	5
44,618	169,767	20,802	17,837	30,007	48,789	731	621	..	6
4,749	11,201	903	711	1,630	3,599	91	71	..	7
1,094	807	37	66	176	671	—	—	..	8
131,651	252,651	28,499	25,285	47,983	78,304	1,173	1,268	616,378	9
2,215	3,742	524	214	734	665	18	4	..	10
26,289	28,891	3,527	3,743	5,812	11,529	179	192	..	11
28,504	32,633	4,051	3,957	6,546	12,194	197	196	95,133	12
138,052	242,196	32,542	27,646	40,539	50,642	1,171	1,205	587,889	13
298,207	527,480	65,092	56,888	95,068	141,140	2,541⁴	2,669	1,299,400	14

¹ Includes health tax of 10% on retail selling price amounting to 567. See Table 5, item 6.⁴ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 93. See Table 5, item 6.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
9,827	1,109	8	2	4	12	—	—	1
2,800	3,634	430	106	241	97	3	—	2
37,892	24,489	1,828	2,140	4,298	9,416	86	48	3
2,236	3,702	286	561	513	856	3	10	4
5,286	18,765	1,671	1,320	6,456	8,289	131	119	5
32,565	150,541	18,629	16,270	26,160	40,653	622	514	6
4,518	11,079	888	711	1,622	3,599	91	71	7
1,094	123	17	32	84	195	—	—	8
96,218	213,442	23,757	21,142	39,378	63,117	936	762	9
495	2,799	404	185	446	236	9	3	10
7,708	18,508	2,635	3,286	3,821	9,019	137	161	11
8,203	21,307	3,039	3,471	4,267	9,255	146	164	12
137,772	241,401	32,467	27,582	40,204	50,081	1,161	1,205	13
242,193	476,150	59,263	52,195	83,849	122,453	2,243	2,131	14

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
11,783	6,076	612	638	1,361	1,935	19	16	2
4,853	2,401	255	191	592	1,924	5	20	3
2,859	4,768	418	207	784	1,021	46	20	4
3,654	5,932	1,249	1,506	1,921	2,695	58	343	5
12,053	19,226	2,173	1,567	3,847	8,136	109	107	6
231	122	15	—	8	—	—	—	7
—	684	20	34	92	476	—	—	8
35,433	39,209	4,742	4,143	8,605	15,187	237	506	9
1,720	943	120	29	288	429	9	1	10
18,581	10,383	892	457	1,991	2,510	42	31	11
20,301	11,326	1,012	486	2,279	2,939	51	32	12
280	795	75	64	335	561	10	—	13
56,014	51,330	5,829	4,693	11,219	18,687	298	538	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	6	2	11	11
3	Gin	22	10	71	68
4	Liqueurs	3	1	7	6
5	Rum	149	49	445	228
6	Whisky	72	38	125	143
7	Vodka	5	8	40	17
8	Other	—	—	—	—
9	Total spirits	257	108	699	473
	Wines:				
10	Sparkling	1	..	4	..
11	Non-sparkling	54	..	383	..
12	Total wines	55	52	387	341
13	Beer	3,959	796	7,506	5,541
14	Total sales	4,271	956	8,592	6,355

¹ For explanation, see commentary on page 9.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	2
3	Gin	16	8	66	63
4	Liqueurs	1	—	5	3
5	Rum	46	35	298	173
6	Whisky	29	28	83	97
7	Vodka	5	8	40	17
8	Other	—	—	—	—
9	Total spirits	97	80	497	355
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	38	..	326	..
12	Total wines	39	43	328	309
13	Beer	3,920	796	7,476	5,515
14	Total sales	4,056	919	8,301	6,179

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	6	1	6	10
3	Gin	6	2	5	5
4	Liqueurs	2	1	2	2
5	Rum	103	14	147	55
6	Whisky	43	10	42	46
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	160	28	202	118
	Wines:				
10	Sparkling .....	..	..	2	..
11	Non-sparkling	16	..	57	..
12	Total wines	16	9	59	32
13	Beer	39	—	30	26
14	Total sales	215	37	291	176

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
385	51	—	—	—	—	—	—	1
362	308	32	22	47	63	—	—	2
1,488	992	69	79	157	370	3	2	3
141	270	21	24	40	61	1	1	4
279	881	92	86	256	364	5	9	5
1,320	5,802	640	564	895	1,629	20	17	6
146	394	29	22	49	122	3	2	7
38	26	2	2	7	50	—	—	8
4,159	8,724	885	799	1,451	2,659	32	31	9
60	318	43	17	47	27	1	—	10
3,204	3,706	477	548	848	1,835	17	17	11
3,264	4,024	520	565	895	1,862	18	17	12
85,544	107,640	13,222	11,926	19,193	23,950	464	278	13
92,967	120,388	14,627	13,290	21,539	28,471	514	326	14

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
385	51	—	—	—	—	—	—	1
89	125	14	3	7	4	—	—	2
1,334	913	61	73	139	339	3	1	3
77	135	9	18	19	33	—	—	4
175	679	54	41	201	284	4	3	5
997	5,264	581	520	792	1,385	17	15	6
141	391	29	22	49	122	3	2	7
38	5	1	1	5	13	—	—	8
3,236	7,563	749	678	1,212	2,180	27	21	9
21	286	38	16	33	11	1	—	10
1,433	2,861	403	512	652	1,636	14	15	11
1,454	3,147	441	528	685	1,647	15	15	12
85,503	107,475	13,208	11,915	19,116	23,836	461	278	13
90,193	118,185	14,398	13,121	21,013	27,663	503	314	14

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
273	183	18	19	40	59	—	—	2
154	79	8	6	18	31	—	1	3
64	135	12	6	21	28	1	1	4
104	202	38	45	55	80	—	6	5
323	538	59	44	103	244	3	2	6
5	3	—	—	—	—	—	—	7
—	21	1	1	2	37	—	—	8
923	1,161	136	121	239	479	5	10	9
39	32	5	1	14	16	—	—	10
1,771	845	74	36	196	199	3	2	11
1,810	877	79	37	210	215	3	2	12
41	165	14	11	77	114	3	—	13
2,774	2,203	229	169	526	808	11	12	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1966

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
Assets					
1	Cash on hand and on deposit	1,293	103	341	317
2	Accounts receivable	342	2	40	2
3	Inventories:				
	1. Stock for sale ¹	1,716	588	3,026	3,051
	2. Stock in bond ²	181	— ³	285	98
	3. Other materials and supplies	73	—	—	—
	Sub-totals	1,970	588	3,311	3,149
4	Prepaid expenses	8	—	—	—
5	Fixed assets ⁴	170	—	1,911	732
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	8
8	Restricted funds	—	—	—	16
9	Deferred charges	—	—	76	—
10	Total assets	3,783	693	5,679	4,224
Liabilities and net worth					
1	Accounts payable	78	—	1,707	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	34	—	—
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	659	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	170	—	500	—
	Sub-totals	170	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	3,385	—	3,472	4,224
	Sub-totals	3,705	—	3,972	4,224
9	Total liabilities and net worth	3,783	693	5,679	4,224

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1966

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,445	8,128	157	5,384	455	2,450	103	78	20,254	1
1,572	3,315	38	15	41	50	7	—	5,424	2
									3
16,008	23,950	4,491	3,079	6,360	7,936	436	385	71,026	
—	2,245	158	41	646	332	—	—	3,986	
363	147	—	70	9	15	—	2	679	
16,371	26,342	4,649	3,190	7,015	8,283	436	387	75,691	
—	122	39	65	89	21	—	—	344	4
12,801	—	2,144	1,792	7,378	3,342	—	—	30,270	5
—	—	—	—	—	141	—	—	141	6
—	34	230	85	—	—	—	—	357	7
—	—	—	—	—	—	—	—	16	8
182	—	—	—	—	—	—	—	258	9
32,371 ⁵	37,941 ⁵	7,257 ⁵	10,531 ⁶	14,978 ⁵	14,287	546	465	132,755	10
4,212	7,971	2,740	59	4,825	4,759	102	—	26,453	1
—	—	—	30	—	—	—	—	64	2
—	3,485	89	—	—	—	—	—	3,574	3
									4
7,170	—	1,720	—	—	8,478	444	—	17,812	
—	—	—	—	—	—	—	—	—	5
									6
1,106	1,000	—	—	—	—	—	—	2,106	
—	—	230	646	—	—	—	—	1,535	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,294	—	—	—	—	2,294	
—	—	—	—	10,165	1,050	—	—	11,885	
—	500	—	4,294	10,165	1,050	—	—	16,679	
19,883	24,985	2,478	5,502	—12	—	—	465	64,382	
19,883	25,485	2,478	9,796	10,153	1,050	—	465	81,211	
32,371 ⁵	37,941 ⁵	7,257 ⁵	10,531 ⁶	14,978 ⁵	14,287	546	465	132,755	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,767; Ontario, 149; Manitoba, 116; Alberta, 272.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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63-202

ANNUAL



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1966

(Fiscal Year Ended March 31, 1967)

Published by Authority of
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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1966

(Fiscal Year Ended March 31, 1967)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1967 amounted to approximately \$715 million, an increase of \$43 million or 6 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and from the tenth year prior to the latest year.

Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1957	1963	1964	1965	1966	1967
	thousands of dollars					
Government of Canada	201,882	257,678	264,165	277,957	308,596	320,864
Provincial and Territorial Governments:						
Newfoundland	3,828	5,020	5,417	7,632	8,512	9,879
Prince Edward Island	1,200	1,893	2,013	2,275	2,457	2,688
Nova Scotia	10,944	13,151	13,445	14,067	15,336	15,950
New Brunswick	7,370	9,886	10,417	11,786	12,295	12,815
Quebec	43,081	62,447	65,636	60,551	82,152	89,560
Ontario	58,466	89,822	98,379	114,536	126,740	135,154
Manitoba	9,659	15,568	16,673	18,821	21,328	23,408
Saskatchewan	11,253	14,696	16,102	17,181	18,911	21,632
Alberta	17,881	26,068	27,435	28,331	31,058	35,405
British Columbia	25,298	31,482	33,120	35,755	41,820	44,981
Sub-totals	188,980	270,033	288,637	310,935	360,609	391,472
Yukon	817	1,031	1,028	996	1,053	1,157
Northwest Territories	445	836	985	1,060	1,226	1,440
Totals, Provincial and Territorial Governments	190,242	271,900	290,650	312,991	362,888	394,069
Totals, all Governments	392,124	529,578	554,815	590,948	671,484	714,933

Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1967 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$271 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$5 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$45 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. General sales tax was charged at the rate of 11 per cent to December 31, 1966 and 12 per cent thereafter. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$394 million in the year ending March 31, 1967 was derived from the net income from sales of the provincial liquor commissions (\$328 million), the issue of licences and permits (\$63 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$628 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$107 thousand). A description of these items is given on page 7.

In addition to the revenue shown in Table 5, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 5 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 3 per cent, increased to 6 per cent January 1, 1967; Quebec, 6 per cent, increased to 8 per cent March 17, 1967 (beer exempt); Ontario, 5 per cent (draft beer exempt); Saskatchewan, 5 per cent; British Columbia, 5 per cent (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include mark-ups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1963 to 1967, as presented in **Table 2**, are obtained from annual reports of the Department

of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1962 to 1966 and is obtained from the Bureau report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Warehousing Transactions in Spirits

Table 3 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 2 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excise duty collected on spirits by the Government of Canada (Table 1, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 4 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 4 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1966 and 1967 and the change during the fiscal year 1966-67 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1966 and 1967

	Value				Volume			
	1966	1967	Change	Per cent change ¹ 1967/66	1966	1967	Change	Per cent change ¹ 1967/66
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits	22,502	27,515	5,013	22	3,723 ²	5,030	1,307	35
Wines	12,517	16,068	3,551	28	3,511	4,509	998	28
Beer	925	1,001	76	8	557	629	72	13
Totals	35,944	44,584	8,640	24	7,791	10,168	2,377	30
Exports: ³								
Spirits.....	118,018	126,827	8,809	7	13,810 ²	14,588	778	6
Wines	36	46	10	28	9	12	3	38
Beer	4,485	4,510	25	—	3,544	3,566	22	1
Totals	122,539	131,383	8,844	7	17,363	18,166	803	5

¹ Based on unrounded data.² Proof gallons.³ Domestic stock.Revenue of Provincial and Territorial Governments
Specifically Derived from the Control and Sale of
Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the net general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publica-

tion "Provincial Government Enterprise Finance" (Catalogue No. 61-204).

A description of items 5 to 9 in Table 5 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded (see page 6, paragraph 4).

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 5, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are accountable by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 5. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 6 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 24 in the fiscal year ended March 31, 1967. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1966	March 31, 1967
Newfoundland	20	24
Prince Edward Island	10	10
Nova Scotia	59	62
New Brunswick	50	51
Quebec	212	212
Ontario	382 ¹	395 ¹
Manitoba	42 ¹	42 ¹
Saskatchewan	95 ¹	89 ¹
Alberta	130	133
British Columbia	125	131 ¹
Yukon	5	5
Northwest Territories	6 ¹	6 ¹
Totals	1,136	1,160

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

	March 31, 1966	March 31, 1967
Ontario	21	23
Manitoba	53	53
Saskatchewan	20	50
British Columbia	—	1
Northwest Territories	2	3
Totals	96	130

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in **Table 7**. Such sales are, of course, included in total sales of alcoholic beverages in **Tables 8** and **9** but, as they do not affect the operations of liquor authorities, are not reflected in **Tables 5** and **6**.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed

grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 8 shows the value and **Table 9**, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 8A and **8B** and **Tables 9A** and **9B** expand the information in **Tables 8** and **9** to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

The value of sales of alcoholic beverages for the fiscal year ended March 31, 1967 increased by 4 per cent from the preceding year.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1966 and 1967 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1966	1967	1966	1967	1966	1967	1966	1967
thousands of dollars								
Newfoundland	8,570	11,210	626	677	15,719	17,226	24,915	29,113
Prince Edward Island	3,564	3,993	377	401	2,301	2,515	6,242	6,909
Nova Scotia	21,536	23,512	3,056	3,166	20,119	20,725	44,711	47,403
New Brunswick	15,894	17,469	2,796	2,870	15,757	16,128	34,447	36,467
Quebec	131,651	144,284	28,504	31,427	138,052	144,698	298,207	320,409
Ontario	252,651	257,759	32,633	35,291	208,752 ^r	218,179	494,036 ^r	511,229
Manitoba	28,499	32,342	4,051	4,471	32,542	33,914	65,092	70,727
Saskatchewan	25,285	29,299	3,957	4,399	27,646	29,047	56,888	62,745
Alberta	47,983	54,810	6,546	7,780	40,539	42,898	95,068	105,488
British Columbia	78,304	83,665	12,194	12,867	50,642	59,420	141,140	155,952
Yukon	1,173	1,377	197	225	1,171	1,280	2,541	2,882
Northwest Territories	1,268	1,562	196	237	1,205	1,344	2,669	3,143
Totals	616,378	661,282	95,133	103,811	554,445^r	587,374	1,265,956^r	1,352,467

¹ For more detailed information for 1967, see Tables 8, 8A, and 8B.**Volume of Sales of Alcoholic Beverages¹**

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1966	1967	1966	1967	1966	1967	1966	1967
thousands of gallons								
Newfoundland	257	336	55	57	3,959	4,372	4,271	4,765
Prince Edward Island	108	122	52	46	796	814	956	982
Nova Scotia	699	764	387	394	7,506	7,721	8,592	8,879
New Brunswick	473	518	341	343	5,541	5,592	6,355	6,453
Quebec	4,159	4,552	3,264	3,579	85,544	88,850	92,967	96,981
Ontario	8,724	8,474	4,024	4,119	107,640	112,347	120,388	124,940
Manitoba	885	999	520	568	13,222	13,917	14,627	15,484
Saskatchewan	799	949	565	615	11,926	11,971	13,290	13,535
Alberta	1,451	1,625	895	1,054	19,193	20,131	21,539	22,810
British Columbia	2,659	2,860	1,862	1,868	23,950	28,193	28,471	32,921
Yukon	32	37	18	21	286 ^r	313	336 ^r	371
Northwest Territories	31	39	17	19	278	323	326	381
Totals	20,277	21,275	12,000	12,683	279,841^r	294,544	312,118^r	328,502

¹ For more detailed information for 1967, see Tables 9, 9A, and 9B.**Assets and Liabilities of Provincial Government Liquor Authorities**

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

STATISTICAL TABLES

TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1963 to 1967

No.	Nature of levy	1963	1964	1965	1966	1967
		thousands of dollars				
	On spirits:					
1	Excise duty	122,021	129,399	134,716	156,942	158,157
2	Licences	8	9	8	9	9
3	Import duty	30,878 ²	26,137	30,914	36,208	40,858
4	Total on spirits	152,907	155,545	165,638	193,159	199,024
	On wines:					
5	Excise taxes	3,727	3,814	4,092	4,402	4,752
6	Import duty	2,690 ²	1,690	2,542	2,801	3,479
7	Total on wines	6,417	5,504	6,634	7,203	8,231
	On beer:					
8	Excise duty	98,097	102,914	105,386	107,917	113,254
9	Licences	3	3	3	3	3
10	Import duty	254 ²	199	296	314	352
11	Total on beer	98,354	103,116	105,685	108,234	113,609
12	Grand totals³	257,678	264,165	277,957	308,596	320,864

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.

³ Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 2. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1963 to 1967¹

No.	Type	1963	1964	1965	1966	1967
		'000 of				
1	Spirits proof gal.	38,277	40,542	45,117	54,796	62,389
2	Wines ² gal.	8,805 ²	9,712	9,831	10,954	11,425
3	Beer "	271,918	283,179	294,392	298,690	313,959

¹ See explanatory comment on page 6.

² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1963 to 1967

No.	Details	1963	1964	1965	1966	1967
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	151,740	160,770	169,702	179,425	194,942
	Add:					
2	Warehoused during year from distillery	44,771	48,160	54,331	64,184	76,404
3	Otherwise warehoused	5	4	4	26	29
4	Total additions	44,776	48,164	54,335	64,210	76,433
	Deduct:					
	Entered for consumption:					
5	Matured	9,170	9,713	10,135	11,800	11,918
6	Unmatured	686	589	664	660	705
7	Exported in bond	9,420	10,492	12,688	13,866	14,700
8	Taken for redistillation	6,354	7,390	8,756	8,962	12,837
9	Otherwise accounted for	10,116	11,048	12,369	13,405	14,189
10	Total deductions	35,746	39,232	44,612	48,693	54,349
11	In warehouse at end of year ²	160,770	169,702	179,425	194,942	217,026

¹ See explanatory comment on page 6.² Transits are included only for the years ending March 31, 1963 and 1964.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1963 to 1967

No.	Details	1963	1964	1965	1966	1967
	Spirits:					
	'000 of					
1	Imports	16,497	15,695	20,789	22,502	27,515
2	Exports of domestic stock	84,499	91,405	108,750	118,018	126,827
	Wines:					
3	Imports	8,114	7,371	11,347	12,517	16,068
4	Exports of domestic stock	8	10	7	36	46
	Beer:					
5	Imports	598	587	888	925	1,001
6	Exports of domestic stock	4,189	3,915	4,346	4,485	4,510
	Total:					
7	Imports	25,209	23,653	33,024	35,944	44,584
8	Exports ²	88,696	95,330	113,103	122,539	131,383
	Spirits:					
9	Imports .....proof gal.	2,836	2,756	3,430	3,723	5,030
10	Exports of domestic stock	9,390	10,448	12,616	13,810	14,588
	Wines:					
11	Imports .....gal.	2,387	2,196	3,369	3,511	4,509
12	Exports of domestic stock	3	3	2	9	12
	Beer:					
13	Imports	360	352	528	557	629
14	Exports of domestic stock	3,137	2,958	3,396	3,544	3,566
	Total:					
15	Imports	5,583	5,304	7,327	7,791	10,168
16	Exports ²	12,530	13,409	16,014	17,363	18,166

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Gross sales	13, 189	6, 909	47, 403	36, 467
2	Deduct cost of goods sold ²	6, 737	4, 579	27, 955	20, 789
3	Gross profit on sales (item 1 less item 2)	6, 452	2, 330	19, 448	15, 678
4	Deduct administrative and general expenses less miscellaneous income ³	1, 309	350	3, 785	3, 292
5	Net income from sales (item 3 less item 4)	5, 143	1, 980	15, 663	12, 386
6	Sales tax	—	628	—	—
7	Licences and permits ⁴	4, 704	46	220	334 ⁵
8	Fines and confiscations ⁴	32	34	67	95
9	Total revenue from the control and sale of alcoholic beverages	9, 879	2, 688	15, 950	12, 815

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections (shown separately to 1959-60); provision for depreciation of fixed assets—P.E.I., 7; N.S., 281; N.B., 113; Que., 512; Sask., 88; Alta., 287; B.C., 428; total, 1,716; capital expenditures—Nfld., 23; P.E.I., 14; N.B., 33; Ont., 2,425; Man., 263; Sask., 1; Alta., 919; total, 3,678; profit on sale of fixed assets—Sask., 2; Alta., 8; B.C., 97; N.W.T., 2; total, 109.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income shown in annual report of Liquor Authority	9, 879	2, 026	14, 376	12, 720
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	— 4, 704	— 46	— 144	— 334
3	Fines and confiscations	— 32	—	— 65	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	1, 450	—
5	Maintenance of prisoners	—	—	46	—
6	Net income from sales (Table 5, item 5)	5, 143	1, 980	15, 663	12, 386
	Add:				
7	Liquor revenue of province (items 2 and 3)	4, 736	46	209	334
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	628	—	—
9	Licences and permits	—	—	76	—
10	Fines and confiscations	—	34	2	95
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	9, 879	2, 688	15, 950	12, 815

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

³ Estimated.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
'000 of					
1	Wines—Sparkling ²	—	—	—	—
2	gal.	—	—	—	—
3	Wines—Other	—	—	—	—
4	gal.	—	—	—	—
5	Beer	15, 924	—	—	—
6	gal.	4, 061	—	—	—

¹ Value figures are included in Table 8 and volume figures in Table 9.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
176,358	294,414	70,727	62,745	105,488	155,952	2,882	3,143	975,677	1
90,815	165,302	47,553	39,064	65,153	103,850	1,622	1,557	574,976	2
85,543	129,112	23,174	23,681	40,335	52,102	1,260	1,586	400,701	3
18,518	24,592	3,365	2,565	7,053	7,847	246	201	73,123	4
67,025	104,520	19,809	21,116	33,282	44,255	1,014	1,385	327,578	5
—	—	—	—	—	—	107	—	735	6
22,197	30,306	3,299	131	1,411	726	16	55	63,445	7
338	328	300	385	712	—	20	—	2,311	8
89,560	135,154	23,408	21,632²	35,405	44,981	1,157	1,440	394,069	9

⁴ Before deducting any payments to municipalities out of liquor control authority revenue.

⁵ Consists of permits, 8; brewers' licences, 8; and licences and application fees, 318; collected by the Licensing Board under the Liquor Act of New Brunswick.

⁶ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
88,707	133,747	23,103	21,237	34,693	44,856	1,018	1,440	387,802	1
- 22,197	- 28,899	- 3,299	- 131	- 1,411	- 726	- 4	- 55	- 61,950	2
—	— 328	—	— 1	—	—	—	—	— 426	3
515	—	5	11	—	114	—	—	2,095	4
—	—	—	—	—	11	—	—	57	5
67,025	104,520	19,809	21,116	33,282	44,255	1,014	1,385	327,578	6
22,197	29,227	3,299	132	1,411	726	4	55	62,376	7
—	—	—	—	—	—	107	—	735	8
—	1,407 ²	—	—	—	—	12	—	1,495	9
338	—	300 ³	384	712 ⁴	—	20	—	1,885	10
89,560	135,154	23,408	21,632⁵	35,405	44,981	1,157	1,440	394,069	11

⁴ Under the Government Liquor Control Act of Alberta, fines of 375 included in this amount were paid to local government authorities.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	1,699	—	—	—	—	—	—	1,699	1
—	182	—	—	—	—	—	—	182	2
—	5,404	—	—	—	—	—	—	5,404	3
—	866	—	—	—	—	—	—	866	4
144,051	209,712	³	—	—	—	—	—	369,687	5
88,702	109,070	³	—	—	—	—	—	201,833	6

³ Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,867 (1,324 gallons) made through retail outlets of breweries during the year ended March 31, 1967 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	4	1
3	Brandy	236	..	375	434
4	Gin	845	..	2,178	2,364
5	Liqueurs	151	..	284	222
6	Rum	6,136	..	14,614	8,063
7	Whisky	3,536	..	4,594	5,651
8	Vodka	301	..	1,463	692
9	Other	4	..	—	42
10	Total spirits	11,210	3,993	23,512	17,469
11	Wines:				
12	Sparkling ²	30	..	93	..
13	Other	647	..	3,073	..
14	Total wines	677	401	3,166	2,870
15	Beer	17,226	2,515	20,725	16,128
16	Total sales³	29,113	6,909⁴	47,403	36,467

¹ For explanation of the basis on which these data are reported, see commentary on page 9.² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.**TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value**

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	4	..
3	Brandy	1	..	176	..
4	Gin	673	..	2,021	..
5	Liqueurs	45	..	170	..
6	Rum	2,030	..	10,143	..
7	Whisky	1,624	..	2,975	..
8	Vodka	301	..	1,463	..
9	Other	2	..	—	..
10	Total spirits	4,677	..	16,952	..
11	Wines:				
12	Sparkling ¹	25	..	68	..
13	Other	339	..	2,385	..
14	Total wines	364	..	2,453	..
15	Beer	16,983	..	20,579	..
16	Total sales	22,024	..	39,984	..

¹ See footnote² Table 8.**TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value**

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	235	..	199	..
4	Gin	172	..	157	..
5	Liqueurs	106	..	114	..
6	Rum	4,106	..	4,471	..
7	Whisky	1,912	..	1,619	..
8	Vodka	—	..	—	..
9	Other	2	..	—	..
10	Total spirits	6,533	..	6,560	..
11	Wines:				
12	Sparkling ¹	5	..	25	..
13	Other	308	..	688	..
14	Total wines	313	..	713	..
15	Beer	243	..	146	..
16	Total sales	7,089	..	7,419	..

¹ See footnote² Table 8.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
10,681	1,228	8	2	5	11	—	..	..	1
15,785	9,913	1,151	797	1,822	2,307	26	..	..	2
48,599	26,791	2,492	2,724	5,439	9,648	99	..	..	3
6,097	9,075	819	865	1,553	2,288	60	..	..	4
9,930	25,798	3,410	3,307	9,593	11,330	234	..	..	5
45,537	168,525	23,186	20,620	34,106	52,147	843	..	..	6
6,047	12,717	1,208	946	2,104	4,095	115	..	..	7
1,608	3,712	68	38	188	1,839	—	..	..	8
144,284	257,759	32,342	29,299	54,810	83,665	1,377	1,562	661,282	9
2,238	5,123	662	248	917	657	13	..	..	10
29,189	30,168	3,809	4,151	6,863	12,210	212	..	..	11
31,427	35,291	4,471	4,399	7,780	12,867	225	237	103,811	12
144,698	218,179	33,914	29,047	42,898	59,420	1,280	1,344	587,374	13
320,409	511,229	70,727	62,745	105,488	155,952	2,882 ⁵	3,143	1,352,467	14

¹ Before deducting discounts and rebates as follows: Nova Scotia, 37; Ontario, 94; Northwest Territories, 23; Total, 154.² Includes health tax of 10% on retail selling price amounting to 628. See Table 5, item 6.³ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 107. See Table 5, item 6.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
10,681	1,228	8	2	5	11	—	..	1
2,924	4,148	500	145	274	108	3	..	2
41,295	23,823	2,164	2,509	4,685	8,588	93	..	3
2,595	4,428	374	630	608	1,035	4	..	4
6,207	19,873	2,093	1,572	7,301	8,484	162	..	5
32,250	150,323	20,882	19,016	29,905	43,287	720	..	6
5,486	12,461	1,157	946	2,057	4,095	115	..	7
1,468	3,219	51	9	78	1,297	—	..	8
102,906	219,503	27,229	24,829	44,913	66,905	1,097	1,134	9
527	3,795	510	209	550	293	3	..	10
8,480	19,384	2,817	3,636	4,507	9,078	163	..	11
9,007	23,179	3,327	3,845	5,057	9,371	166	200	12
144,338	217,297	33,820	28,959	42,398	59,001	1,271	1,339	13
256,251	459,979	64,376	57,633	92,368	135,277	2,534	2,673	14

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	..	1
12,861	5,765	651	652	1,548	2,199	23	..	2
7,304	2,968	328	215	754	1,059	6	..	3
3,502	4,647	445	235	945	1,253	56	..	4
3,723	5,925	1,317	1,735	2,292	2,846	72	..	5
13,287	18,202	2,304	1,604	4,201	8,860	123	..	6
561	256	51	—	47	—	—	..	7
140	493	17	29	110	543	—	..	8
41,378	38,256	5,113	4,470	9,897	16,760	280	428	9
1,711	1,328	152	39	367	364	10	..	10
20,709	10,784	992	515	2,356	3,131	49	..	11
22,420	12,112	1,144	554	2,723	3,495	59	37	12
360	882	94	88	500	420	9	5	13
64,158	51,250	6,351	5,112	13,120	20,675	348	470	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	7	2	11	12
4	Gin	27	11	74	74
5	Liqueurs	4	1	8	6
6	Rum	196	55	485	247
7	Whisky	93	44	138	157
8	Vodka	9	9	48	21
9	Other	—	—	—	1
9	Total spirits	336	122	764	518
10	Wines:				
11	Sparkling ²	1	—	3	..
12	Other	56	46	391	..
12	Total wines	57	46	394	343
13	Beer	4,372	814	7,721	5,592
14	Total sales	4,765	982	8,879	6,453

¹ For explanation, see commentary on page 9.**TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume**

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	—	1	5	2
4	Gin	22	9	69	67
5	Liqueurs	1	—	5	4
6	Rum	58	40	336	194
7	Whisky	43	34	96	110
8	Vodka	9	9	48	21
9	Other	—	—	—	1
9	Total spirits	133	93	559	399
10	Wines:				
11	Sparkling ¹	1	—	3	..
12	Other	37	39	331	..
12	Total wines	38	39	334	306
13	Beer	4,326	814	7,690	5,568
14	Total sales	4,497	946	8,583	6,273

¹ See footnote², Table 9.**TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume**

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	7	1	6	10
4	Gin	5	2	5	7
5	Liqueurs	3	1	3	2
6	Rum	138	15	149	53
7	Whisky	50	10	42	47
8	Vodka	—	—	—	..
9	Other	—	—	—	..
9	Total spirits	203	29	205	119
10	Wines:				
11	Sparkling ¹	—	—	—	..
12	Other	19	7	60	..
12	Total wines	19	7	60	37
13	Beer	46	—	31	24
14	Total sales	268	36	296	180

¹ See footnote², Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume²

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
425	53	—	—	—	—	—	—	1
391	304	35	25	53	68	1	—	2
1,674	938	82	90	173	344	3	2	3
168	281	25	27	46	73	1	1	4
312	879	107	100	288	377	6	11	5
1,343	5,466	709	678	995	1,716	23	22	6
187	425	39	27	63	139	3	3	7
52	128	2	2	7	143	—	—	8
4,552	8,474	999	949	1,625	2,860	37	39	9
64	386	55	20	71	25	—	..	10
3,515	3,733	513	595	983	1,843	21	..	11
3,579	4,119	568	615	1,054	1,868	21	19	12
88,850	112,347	13,917	11,971	20,131	28,193	313	323	13
96,981	124,940	15,484	13,535	22,810	32,921	371	381	14

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
425	53	—	—	—	—	—	—	1
94	137	16	5	8	4	—	—	2
1,443	844	72	84	150	310	3	2	3
91	154	13	20	23	40	—	—	4
207	686	67	48	223	292	5	5	5
997	4,985	647	636	884	1,473	20	19	6
172	418	37	27	62	139	3	3	7
51	114	2	1	4	99	—	—	8
3,480	7,391	854	821	1,354	2,357	31	29	9
22	333	48	19	52	14	—	..	10
1,547	2,908	432	556	759	1,600	18	..	11
1,569	3,241	480	575	811	1,614	18	18	12
88,788	112,166	13,899	11,956	20,017	28,107	311	322	13
93,837	122,798	15,233	13,352	22,182	32,078	360	369	14

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
297	167	19	20	45	64	1	—	2
231	94	10	6	23	34	—	—	3
77	127	12	7	23	33	1	1	4
105	193	40	52	65	85	1	6	5
346	481	62	42	111	243	3	3	6
15	7	2	—	1	—	—	—	7
1	14	—	1	3	44	—	—	8
1,072	1,083	145	128	271	503	6	10	9
42	53	7	1	19	10	—	..	10
1,968	825	81	39	224	243	3	..	11
2,010	878	88	40	243	253	3	1	12
62	181	18	15	114	87	2	1	13
3,144	2,142	251	183	628	843	11	12	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,541	90	486	1,207
2	Accounts receivable	353	1	61	2
3	Inventories:				
	1. Stock for sale ¹	1,353	580	3,470	3,589
	2. Stock in bond ²	333		285	—
	3. Other materials and supplies	71	—	—	—
	Sub-totals	1,757	580	3,755	3,589
4	Prepaid expenses	7	—	—	5
5	Fixed assets ⁴	183	99	2,320	858
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	7
8	Restricted funds	—	—	—	18
9	Deferred charges	—	—	120	—
10	Total assets	3,841	770	6,742	5,686
	Liabilities and net worth				
1	Accounts payable	114	—	1,562	1,266
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	28	—	—
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	742	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	183	—	500	—
	Sub-totals	183	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	3,394	—	4,680	4,420
	Sub-totals	3,727	—	5,180	4,420
9	Total liabilities and net worth	3,841	770	6,742	5,686

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,831	6,672	274	7,034	418	3,447	117	—	24,117	1
1,605	2,760	34	26	59	32	3	—	4,936	2
17,241	19,376	2,423	3,212	6,986	8,436	440	387	67,493	3
—	5,489	564	221	1,005	499	—	—	8,396	
367	140	45	97	8	16	—	2	746	
17,608	25,005	3,032	3,530	7,999	8,951	440	389	76,635	
—	120	5	73	64	27	—	—	301	4
14,106	—	1,851	1,683	7,990	3,390	—	—	32,480	5
—	—	—	—	—	268	—	—	268	6
—	33	—	76	—	—	—	—	116	7
—	—	—	—	—	—	—	—	18	8
245	—	—	—	—	—	—	—	365	9
36,395 ⁵	34,590 ⁵	5,196 ⁵	12,422 ⁶	16,530 ⁵	16,115	560	389	139,236	10
4,794	7,927	774	47	5,011	5,833	39	—	27,367	1
—	—	—	—	972	—	—	—	1,000	2
—	131	72	—	—	—	—	—	203	3
7,170	—	2,000	—	—	9,232	521	—	18,923	4
—	—	—	—	—	—	—	—	—	5
1,091	—	—	—	—	—	—	—	1,091	6
—	—	—	727	—	—	—	—	1,469	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,304	—	—	—	—	2,304	
—	1,000	—	—	10,156	1,050	—	—	12,889	
—	1,500	—	4,304	10,156	1,050	—	—	17,693	
23,340	25,032	2,350	7,344	391	—	—	389	71,340	
23,340	26,532	2,350	11,648	10,547	1,050	—	389	89,183	
36,395	34,590	5,196	12,422 ⁶	16,530	16,115	560	389	139,236	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,929; Ontario, 138; Manitoba, 117; Alberta, 275.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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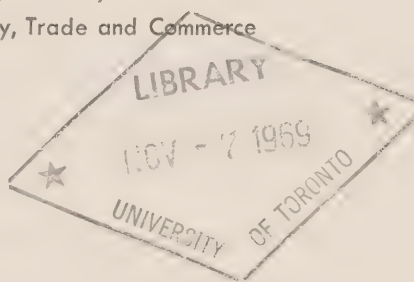


THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1967

(Fiscal Year Ended March 31, 1968)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1967

(Fiscal Year Ended March 31, 1968)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1968 amounted to approximately \$788 million, an increase of \$73 million or 10 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and for the tenth year prior to the latest year.

Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1958	1964	1965	1966	1967	1968
	thousands of dollars					
Government of Canada	212,868	264,165	277,957	308,596	320,864	353,001
Provincial and Territorial Governments:						
Newfoundland	3,823	5,417	7,632	8,512	9,879	10,537
Prince Edward Island	1,290	2,013	2,275	2,457	2,688	3,069
Nova Scotia	11,814	13,445	14,067	15,336	15,950	17,168
New Brunswick	7,361	10,417	11,786	12,295	12,815	13,360
Quebec	45,678	65,636	60,551	82,152	89,560	98,587
Ontario	68,510	98,379	114,536	126,740	135,154	150,632
Manitoba	10,638	16,673	18,821	21,328	23,408	23,701
Saskatchewan	11,764	16,102	17,181	18,911	21,632	24,589
Alberta	19,046	27,435	28,331	31,058	35,405	39,359
British Columbia	27,099	33,120	35,755	41,820	44,981	50,711
Sub-totals	207,023	288,637	310,935	360,609	391,472	431,713
Yukon	827	1,028	996	1,053	1,157	1,292
Northwest Territories	513	985	1,060	1,226	1,440	1,707
Totals, Provincial and Territorial Governments	208,363	290,650	312,991	362,888	394,069	434,712
Totals, all Governments	421,231	554,815	590,948	671,484	714,933	787,713

Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1968 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$301 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$5 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$47 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12 per cent (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$435 million in the year ending March 31, 1968 was derived from the net income from sales of the provincial liquor commissions (\$363 million), the issue of licences and permits (\$69 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$707 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$130 thousand). A description of these items is given on page 7.

In addition to the revenue shown in Table 5, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 6 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 6 per cent; Quebec, 8 per cent, (beer exempt); Ontario, 5 per cent, (draft beer exempt); Manitoba, 5 per cent from June 1, 1967; Saskatchewan, 5 per cent; British Columbia, 5 per cent (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include mark-ups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1964 to 1968, as presented in **Table 2**, are obtained from annual reports of the Department

of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1963 to 1967 and is obtained from the Bureau report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Warehousing Transactions in Spirits

Table 3 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 2 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excise duty collected on spirits by the Government of Canada (Table 1, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 4 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 4 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1967 and 1968 and the change during the fiscal year 1967-68 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1967 and 1968

	Value				Volume			
	1967	1968	Change	Per cent change ¹ 1968/67	1967	1968	Change	Per cent change ¹ 1968/67
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits	27,515	27,416	- 99	-	5,030	4,910	- 120	- 2
Wines	16,068	17,771	1,703	11	4,509	4,841	332	7
Beer	1,001	1,763	762	76	629	1,171	542	86
Totals	44,584	46,950	2,366	5	10,168	10,922	754	7
Exports: ³								
Spirits	126,827	155,257	28,430	22	14,588	18,317	3,729	26
Wines	46	125	79	172	12	29	17	137
Beer	4,510	3,951	- 559	- 12	3,566	3,181	- 385	- 11
Totals	131,383	159,333	27,950	21	18,166	21,527	3,361	19

¹ Based on unrounded data.² Proof gallons.³ Domestic stock.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publica-

tion "Provincial Government Enterprise Finance" (Catalogue No. 61-204).

A description of items 5 to 9 in Table 5 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded (see page 6, paragraph 4).

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 5, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 5. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 6 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 23 in the fiscal year ended March 31, 1968. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1967	March 31, 1968
Newfoundland	24	25
Prince Edward Island	10	10
Nova Scotia	62	62
New Brunswick	51	52
Quebec	212	221
Ontario	395 ¹	406 ¹
Manitoba	42 ¹	42 ¹
Saskatchewan	89 ¹	82 ¹
Alberta	133	137
British Columbia	131 ¹	134 ¹
Yukon	5	5
Northwest Territories	6 ¹	7 ¹
Totals	1,160	1,183

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

March 31, 1967 March 31, 1968

Ontario.....	23	26
Manitoba	53	61
Saskatchewan	50	71
British Columbia	1	1
Northwest Territories	3	3
Totals	130	162

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in **Table 7**. Such sales are, of course, included in total sales of alcoholic beverages in **Tables 8** and **9** but, as they do not affect the operations of liquor authorities, are not reflected in **Tables 5** and **6**.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed

grocery stores sell beer by the bottle for consumption off the premises. Prior to August 11, 1967 this applied only to grocery stores in cities, towns or other municipalities of over 2,000 persons. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 8 shows the value and **Table 9**, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 8A and **8B** and **Tables 9A** and **9B** expand the information in **Tables 8** and **9** to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Sales of alcoholic beverages increased in both value and volume in the fiscal year ended March 31, 1968. The percentage rates of increase were: total sales, value, 9, volume, 4; sales of spirits, value, 11, volume, 8; sales of wine, value, 13, volume 8; sales of beer, value, 6, volume, 4.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1967 and 1968 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1967	1968	1967	1968	1967	1968	1967	1968
	thousands of dollars							
Newfoundland	11,210	12,362	677	730	17,226	18,667	29,113	31,759
Prince Edward Island	3,993	4,491	401	436	2,515	2,854	6,909	7,781
Nova Scotia	23,512	25,788	3,166	3,414	20,725	22,195	47,403	51,397
New Brunswick	17,469	18,373	2,870	2,906	16,128	16,941	36,467	38,220
Quebec	144,284	160,220	31,427	35,056	144,698	158,173	320,409	353,449
Ontario	257,759	291,653	35,291	41,342	218,179	226,764	511,229	559,759
Manitoba	32,342	34,622	4,471	4,908	33,914	34,130	70,727	73,660
Saskatchewan	29,299	32,431	4,399	4,813	29,047	31,676	62,745	68,920
Alberta	54,810	60,675	7,780	8,778	42,898	46,753	105,488	116,206
British Columbia	83,665	90,551	12,867	14,815	59,420	63,720	155,952	169,086
Yukon	1,377	1,527	225	265	1,280	1,298	2,882	3,090
Northwest Territories	1,562	1,675	237	286	1,344	1,502	3,143	3,463
Totals	661,282	734,368	103,811	117,749	587,374	624,673	1,352,467	1,476,790

¹ For more detailed information for 1968, see Tables 8, 8A, and 8B.**Volume of Sales of Alcoholic Beverages¹**

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1967	1968	1967	1968	1967	1968	1967	1968
	thousands of gallons							
Newfoundland	336	364	57	58	4,372	4,700	4,765	5,122
Prince Edward Island	122	130	46	49	814	7,781	982	960
Nova Scotia	764	819	394	420	7,721	7,973	8,879	9,212
New Brunswick	518	538	343	341	5,592	5,884	6,453	6,763
Quebec	4,552	4,892	3,579	3,769	88,850	94,580	96,981	103,241
Ontario	8,474	9,383	4,119	4,652	112,347	113,476	124,940	127,511
Manitoba	999	1,046	568	611	13,917	13,920	15,484	15,577
Saskatchewan	949	986	615	633	11,971	12,333	13,535	13,952
Alberta	1,625	1,724	1,054	1,138	20,131	21,478	22,810	24,340
British Columbia	2,860	2,987	1,868	1,998	28,193	29,660	32,921	34,645
Yukon	37	40	21	23	313	321	371	384
Northwest Territories	39	37	19	22	323	305	381	364
Totals	21,275	22,946	12,683	13,714	294,544	305,411	328,502	342,071

¹ For more detailed information for 1968, see Tables 9, 9A, and 9B.**Assets and Liabilities of Provincial Government Liquor Authorities**

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

STATISTICAL TABLES

TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1964 to 1968

No.	Nature of levy	1964	1965	1966	1967	1968
		thousands of dollars				
	On spirits:					
1	Excise duty	129,399	134,716	156,942	158,157	180,401
2	Licences	9	8	9	9	10
3	Import duty	26,137	30,914	36,208	40,858	42,607
4	Total on spirits	155,545	165,638	193,159	199,024	223,018
	On wines:					
5	Excise taxes	3,814	4,092	4,402	4,752	5,327
6	Import duty	1,690	2,542	2,801	3,479	3,754
7	Total on wines	5,504	6,634	7,203	8,231	9,081
	On beer:					
8	Excise duty	102,914	105,386	107,917	113,254	120,239
9	Licences	3	3	3	3	3
10	Import duty	199	296	314	352	660
11	Total on beer	103,116	105,685	108,234	113,609	120,902
12	Grand totals²	264,165	277,957	308,596	320,864	353,001

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 2. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1964 to 1968¹

No.	Type	1964	1965	1966	1967	1968
		'000 of				
1	Spirits proof gal.	40,542	45,117	54,796	62,389	70,738
2	Wines ² gal.	9,712	9,831	10,954	11,425	11,654
3	Beer "	283,179	294,392	298,690	313,959	325,349

¹ See explanatory comment on page 6.

² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1964 to 1968

No.	Details	1964	1965	1966	1967	1968
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	160,770	169,702	179,425	194,942	217,026
	Add:					
2	Warehoused during year from distillery	48,160	54,331	64,184	76,404	86,433
3	Otherwise warehoused	4	4	26	29	27
4	Total additions	48,164	54,335	64,210	76,433	86,460
	Deduct:					
	Entered for consumption:					
5	Matured	9,713	10,135	11,800	11,918	13,189
6	Unmatured	589	664	660	705	718
7	Exported in bond	10,492	12,688	13,866	14,700	18,676
8	Taken for redistillation	7,390	8,756	8,962	12,837	16,016
9	Otherwise accounted for	11,048	12,369	13,405	14,189	15,717
10	Total deductions	39,232	44,612	48,693	54,349	64,316
11	In warehouse at end of year ²	169,702	179,425	194,942	217,026	239,170

¹ See explanatory comment on page 6.² Transits are included only for the year ending March 31, 1964.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1964 to 1968

No.	Details	1964	1965	1966	1967	1968
	Spirits:					
1	Imports \$ '000 of	15,695	20,789	22,502	27,515	27,416
2	Exports of domestic stock \$	91,405	108,750	118,018	126,827	155,257
	Wines:					
3	Imports \$	7,371	11,347	12,517	16,068	17,771
4	Exports of domestic stock \$	10	7	36	46	125
	Beer:					
5	Imports \$	587	888	925	1,001	1,763
6	Exports of domestic stock \$	3,915	4,346	4,485	4,510	3,951
	Total:					
7	Imports \$	23,653	33,024	35,944	44,584	46,950
8	Exports² \$	95,330	113,103	122,539	131,383	159,333
	Spirits:					
9	Imports proof gal.	2,756	3,430	3,723	5,030	4,910
10	Exports of domestic stock "	10,448	12,616	13,810	14,588	18,317
	Wines:					
11	Imports gal.	2,196	3,369	3,511	4,509	4,841
12	Exports of domestic stock "	3	2	9	12	29
	Beer:					
13	Imports "	352	528	557	629	1,171
14	Exports of domestic stock "	2,958	3,396	3,544	3,566	3,181
	Total:					
15	Imports "	5,304	7,327	7,791	10,168	10,922
16	Exports² "	13,409	16,014	17,363	18,166	21,527

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Gross sales	14,421	7,781	51,397	38,220
2	Deduct cost of goods sold ²	7,303	5,077	30,442	21,901
3	Gross profit on sales (item 1 less item 2)	7,118	2,704	20,955	16,319
4	Deduct administrative and general expenses less miscellaneous income ³	1,579	395	4,076	3,496
5	Net income from sales (item 3 less item 4)	5,539	2,309	16,879	12,823
6	Sales tax	—	707	—	—
7	Licences and permits ⁴	4,971	23	226	366 ⁵
8	Fines and confiscations ⁴	27	30	63	171
9	Total revenue from the control and sale of alcoholic beverages	10,537	3,069	17,168	13,360

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — P.E.I., 11; N.S., 267; N.B., 113; Que., 538; Sask., 73; Alta., 55; B.C., 441; total, 1,498; capital expenditures — Nfld., 17; P.E.I., 65; N.B., 63; Ont., 5,561; Man., 1,118; Sask., 1; B.C., 42; total, 6,867; profit on sale of fixed assets — Sask., 4; Alta., 4; B.C., 75; total, 83.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income shown in annual report of Liquor Authority	10,537	2,332	15,225	13,189
Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:					
2	Licences and permits	- 4,971	- 23	- 143	- 366
3	Fines and confiscations	- 27	—	- 62	—
Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:					
4	Policing and enforcement expenses	—	—	1,762	—
5	Maintenance of prisoners	—	—	97	—
6	Net income from sales (Table 5, item 5)	5,539	2,309	16,879	12,823
Add:					
7	Liquor revenue of province (items 2 and 3)	4,998	23	205	366
Other liquor revenue of province not included in income of Liquor Authority: ¹					
8	Sales tax	—	707	—	—
9	Licences and permits	—	—	83	—
10	Fines and confiscations	—	30	1	171
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	10,537	3,069	17,168	13,360

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1968

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
'000 of					
1	Wines—Sparkling ²	—	—	—	—
2	gal.	—	—	—	—
3	Wines—Other	—	—	—	—
4	gal.	—	—	—	—
5	Beer	17,338	—	—	—
6	gal.	4,387	—	—	—

¹ Value figures are included in Table 8 and volume figures in Table 9.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
197,844	334,475	73,660	68,920	116,206	169,086	3,090	3,463	1,078,563	1
101,271	187,250	49,061	42,178	70,697	110,434	1,722	1,604	628,940	2
96,573	147,225	24,599	26,742	45,509	58,652	1,368	1,859	449,623	3
22,420	30,436	4,506	2,808	7,662	8,700	243	223	86,544	4
74,153	116,789	20,093	23,934	37,847	49,952	1,125	1,636	363,079	5
—	—	—	—	—	—	130	—	837	6
24,006	33,446	3,318	193	1,512	759	17	71	68,908	7
428	397	290	462	—	—	20	—	1,888	8
98,587	150,632	23,701	24,589⁶	39,359	50,711	1,292	1,707	434,712	9

⁴ Before deducting any payments to municipalities out of liquor control authority revenue.⁵ Consists of permits, 7; brewers' licences, 8; and licences and application fees, 351; collected by the Licensing Board under the Liquor Act of New Brunswick.⁶ Includes income of the Liquor Board and the Liquor Licensing Commission.**TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages**

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
98,159	149,142	23,404	24,116	39,359	50,594	1,130	1,707	428,894	1
- 24,006	- 31,956	- 3,318	- 193	- 1,512	- 759	- 5	- 71	- 67,323	2
—	— 397	—	— 1	—	—	—	—	— 487	3
—	—	7	12	—	117	—	—	1,898	4
—	—	—	—	—	—	—	—	97	5
74,153	116,789	20,093	23,934	37,847	49,952	1,125	1,636	363,079	6
24,006	32,353	3,318	194	1,512	759	5	71	67,810	7
—	—	—	—	—	—	130	—	837	8
—	1,490 ²	—	—	—	—	12	—	1,585	9
428	—	290	461	—	—	20 ³	—	1,401	10
98,587	150,632	23,701	24,589⁴	39,359	50,711	1,292	1,707	434,712	11

² Estimated.⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.**TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹**

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	2,099	—	—	—	—	—	—	2,099	1
—	215	—	—	—	—	—	—	215	2
—	5,579	—	—	—	—	—	—	5,579	3
—	878	—	—	—	—	—	—	878	4
155,605	217,606	³	—	—	—	—	—	390,549	5
93,999	110,033	³	—	—	—	—	—	208,419	6

³ Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,858 (1,259 gallons) made through retail outlets of breweries during the year ended March 31, 1968 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	1
3	Brandy	256	..	433	464
4	Gin	868	..	2,209	2,380
5	Liqueurs	178	..	308	232
6	Rum	6,720	..	16,037	8,412
7	Whisky	3,968	..	5,081	5,923
8	Vodka	369	..	1,715	946
9	Other	2	..	—	15
9	Total spirits	12,362	4,491	25,788	18,373
10	Wines:				
11	Sparkling ²	40	..	91	..
12	Other	690	..	3,323	..
12	Total wines	730	436	3,414	2,906
13	Beer	18,667	2,854	22,195	16,941
14	Total sales ³	31,759	7,781⁴	51,397	38,220

¹ For explanation of the basis on which these data are reported, see commentary on page 9.² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	2	..	198	..
4	Gin	705	..	2,035	..
5	Liqueurs	52	..	181	..
6	Rum	2,178	..	11,610	..
7	Whisky	1,928	..	3,484	..
8	Vodka	369	..	1,715	..
9	Other	—	..	—	..
9	Total spirits	5,235	..	19,228	..
10	Wines:				
11	Sparkling ¹	34	..	60	..
12	Other	318	..	2,560	..
12	Total wines	352	..	2,620	..
13	Beer	18,397	..	22,037	..
14	Total sales	23,984	..	43,885	..

¹ See footnote² Table 8.

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	254	..	235	..
4	Gin	163	..	174	..
5	Liqueurs	126	..	127	..
6	Rum	4,542	..	4,427	..
7	Whisky	2,040	..	1,597	..
8	Vodka	—	..	—	..
9	Other	2	..	—	..
9	Total spirits	7,127	..	6,560	..
10	Wines:				
11	Sparkling ¹	6	..	31	..
12	Other	372	..	763	..
12	Total wines	378	..	794	..
13	Beer	270	..	158	..
14	Total sales	7,775	..	7,512	..

¹ See footnote² Table 8.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
11,215	1,471	9	1	3	12	—	..	..	1
18,538	11,618	1,237	865	2,029	2,488	32	..	..	2
54,383	29,959	2,560	2,828	6,090	11,039	115	..	..	3
8,202	10,481	841	873	1,746	2,521	65	..	..	4
12,282	30,054	3,782	3,698	10,532	12,161	238	..	..	5
48,985	189,546	24,693	22,911	37,401	55,479	959	..	..	6
5,223	14,871	1,434	1,139	2,676	4,756	118	..	..	7
1,392	3,653	66	116	198	2,095	—	..	..	8
160,220	291,653	34,622	32,431	60,675	90,551	1,527	1,675	734,368	9
2,721	6,503	783	299	605	757	40	..	..	10
32,335	34,839	4,125	4,514	8,173	14,058	225	..	..	11
35,056	41,342	4,908	4,813	8,778	14,815	265	286	117,749	12
158,173	226,764	34,130	31,676	46,753	63,720	1,298	1,502	624,673	13
353,449	559,759	73,660	68,920	116,206	169,086	3,090⁵	3,463	1,476,790	14

³ Before deducting discounts and rebates as follows: Nova Scotia, 30; Ontario, 110; Northwest Territories, 24; total, 164.⁴ Includes health tax of 10% on retail selling price amounting to 707. See Table 5, item 6.⁵ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 130. See Table 5, item 6.

TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
11,215	1,471	9	1	3	12	—	..	1
2,924	4,932	528	147	295	93	5	..	2
43,654	26,052	2,219	2,553	5,118	9,633	107	..	3
4,176	5,015	433	588	786	1,107	5	..	4
7,653	23,023	2,452	1,720	8,029	9,138	166	..	5
34,515	168,378	22,307	21,302	32,869	46,057	824	..	6
4,316	14,508	1,358	1,132	2,478	4,719	118	..	7
992	3,075	41	66	69	1,539	—	..	8
109,445	246,454	29,347	27,509	49,647	72,298	1,225	1,302	9
585	4,804	595	241	326	373	29	..	10
8,282	21,590	3,052	3,956	5,359	10,273	165	..	11
8,867	26,394	3,647	4,197	5,685	10,646	194	238	12
155,917	225,659	34,021	31,553	46,063	63,268	1,281	1,500	13
274,229	498,507	67,015	63,259	101,395	146,212	2,700	3,040	14

TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	..	1
15,614	6,686	709	718	1,734	2,395	27	..	2
10,729	3,907	341	275	972	1,406	8	..	3
4,026	5,466	408	285	960	1,414	60	..	4
4,629	7,031	1,330	1,978	2,503	3,023	72	..	5
14,470	21,168	2,386	1,609	4,532	9,422	135	..	6
907	363	76	7	198	37	—	..	7
400	578	25	50	129	556	—	..	8
50,775	45,199	5,275	4,922	11,028	18,253	302	373	9
2,136	1,699	188	58	279	384	11	..	10
24,053	13,249	1,073	558	2,814	3,785	60	..	11
26,189	14,948	1,261	616	3,093	4,169	71	48	12
2,256	1,105	109	123	690	452	17	2	13
79,220	61,252	6,645	5,661	14,811	22,874	390	423	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Whisky	—	—	—	—
2	Brandy	7	2	13	13
3	Gin	28	11	73	73
4	Liqueurs	5	1	9	7
5	Rum	210	60	519	251
6	Whisky	104	45	151	166
7	Vodka	10	11	54	28
8	Other	—	—	—	—
9	Total spirits	364	130	819	538
	Wines:				
10	Sparkling ²	2	—	3	..
11	Other	56	49	417	..
12	Total wines	58	49	420	341
13	Beer	4,700	781	7,973	5,884
14	Total sales	5,122	960	9,212	6,763

¹ For explanation, see commentary on page 9.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	2	6	3
3	Gin	23	9	68	65
4	Liqueurs	1	—	6	4
5	Rum	63	45	375	190
6	Whisky	51	35	109	120
7	Vodka	10	11	54	28
8	Other	—	—	—	—
9	Total spirits	148	102	618	410
	Wines:				
10	Sparkling ¹	1	—	2	..
11	Other	34	41	353	..
12	Total wines	35	41	355	304
13	Beer	4,650	781	7,939	5,861
14	Total sales	4,833	924	8,912	6,575

¹ See footnote², Table 9.

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	—	7	10
3	Gin	5	2	5	8
4	Liqueurs	4	1	3	3
5	Rum	147	15	144	61
6	Whisky	53	10	42	46
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	216	28	201	128
	Wines:				
10	Sparkling ¹	1	—	1	..
11	Other	22	8	64	..
12	Total wines	23	8	65	37
13	Beer	50	—	34	23
14	Total sales	289	36	300	188

¹ See footnote², Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
430	62	—	—	—	—	—	—	492	1
442	347	37	25	57	71	1	—	1,015	2
1,787	1,029	83	93	186	377	3	2	3,745	3
197	316	25	26	49	75	2	1	713	4
377	1,001	117	108	304	385	6	9	3,347	5
1,404	6,015	737	696	1,042	1,752	25	22	12,159	6
216	490	45	34	79	157	3	3	1,130	7
39	123	2	4	7	170	—	—	345	8
4,892	9,383	1,046	986	1,724	2,987	40	37	22,946	9
76	477	65	20	22	32	2	..	..	10
3,693	4,175	546	613	1,116	1,966	21	..	..	11
3,769	4,652	611	633	1,138	1,998	23	22	13,714	12
94,580	113,476	13,920	12,333	21,478	29,660	321	305	305,411	13
103,241	127,511	15,577	13,952	24,340	34,645	384	364	342,071	14

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
430	62	—	—	—	—	—	—	—	1
118	158	16	4	8	4	—	—	—	2
1,457	907	73	85	158	333	3	—	2	3
108	170	14	18	24	39	—	—	—	4
247	777	77	51	236	300	5	—	6	5
1,041	5,465	674	655	929	1,503	22	—	19	6
192	480	43	34	73	156	3	—	3	7
31	107	1	3	4	124	—	—	—	8
3,624	8,126	898	850	1,432	2,459	33	—	30	9
24	409	56	17	13	22	2	—	..	10
1,452	3,181	458	582	868	1,681	17	—	..	11
1,476	3,590	514	599	881	1,703	19	—	20	12
94,100	113,252	13,901	12,312	21,313	29,567	318	—	304	13
99,200	124,968	15,313	13,761	23,626	33,729	370	—	354	14

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
—	—	—	—	—	—	—	—	—	1
324	189	21	21	49	67	1	—	—	2
330	122	10	8	28	44	—	—	—	3
89	146	11	8	25	36	2	—	1	4
130	224	40	57	68	85	1	—	3	5
363	550	63	41	113	249	3	—	3	6
24	10	2	—	6	1	—	—	—	7
8	16	1	1	3	46	—	—	—	8
1,268	1,257	148	136	292	528	7	—	7	9
52	68	9	3	9	10	—	—	..	10
2,241	994	88	31	248	285	4	—	..	11
2,293	1,062	97	34	257	295	4	—	2	12
480	224	19	21	165	93	3	—	1	13
4,041	2,543	264	191	714	916	14	—	10	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1968

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	565	68	700	1,719
2	Accounts receivable	354	3	48	1
3	Inventories:				
	1. Stock for sale ¹	1,902	630	3,676	4,150
	2. Stock in bond ²	427	3	353	—
	3. Other materials and supplies	67	—	—	—
	Sub-totals	2,396	630	4,029	4,150
4	Prepaid expenses	9	—	—	11
5	Fixed assets ⁴	198	153	2,469	745
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	6
8	Restricted funds	—	—	—	22
9	Deferred charges	—	—	100	—
10	Other assets	—	—	—	—
11	Total assets	3,522	854	7,346	6,654⁵
	Liabilities and net worth				
1	Accounts payable	735	—	1,617	1,465
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	22	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Long-term debt	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	832	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	198	—	500	—
	Sub-totals	198	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	2,439	—	5,229	5,189
	Sub-totals	2,787	—	5,729	5,189
9	Total liabilities and net worth	3,522	854	7,346	6,654

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1968

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,284	10,430	1,016	9,103	1,287	4,014	98	—	30,284	1
1,694	3,457	37	23	23	79	3	—	5,722	2
20,834	25,071	3,310	3,517	5,682	9,300	343	719	79,134	3
—	4,740	467	245	1,083	751	—	—	8,066	
394	182	55	25	16	—	—	—	739	
21,228	29,993	3,832	3,787	6,781	10,051	343	719	87,939	
—	401	10	85	58	31	7	—	612	4
13,953	—	800	1,692	7,962	3,023	—	—	30,995	5
—	—	—	—	—	217	—	—	217	6
—	31	—	68	—	—	—	—	105	7
—	—	—	—	—	—	—	—	22	8
278	—	—	—	—	—	—	—	378	9
—	—	—	—	10	—	—	—	10	10
38,437 ⁵	44,312 ⁵	5,695 ⁵	14,758 ⁶	16,121 ⁵	17,415	451	719	156,284	11
4,680	17,180	1,175	9	5,512	6,013	30	—	38,416	1
—	—	—	—	—	—	—	—	22	2
—	558	77	—	—	—	—	—	635	3
7,170	—	800	—	—	10,352	421	—	18,743	4
—	—	—	—	218	—	—	—	218	5
1,088	—	—	—	—	—	—	—	1,088	6
—	—	1,293	785	—	—	—	—	2,910	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,304	—	—	—	—	2,304	
—	1,000	—	—	9,951	1,050	—	—	12,001	
—	1,500	—	4,304	9,951	1,050	—	—	17,805	
25,499	25,074	2,350	9,660	440	—	—	719	76,599	
25,499	26,574	2,350	13,964	10,391	1,050	—	719	94,252	
38,437	44,312	5,695	14,758	16,121	17,415	451	719	156,284	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: N.B., 45; Quebec, 2,038; Ontario, 139; Manitoba, 121; Alberta, 278.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

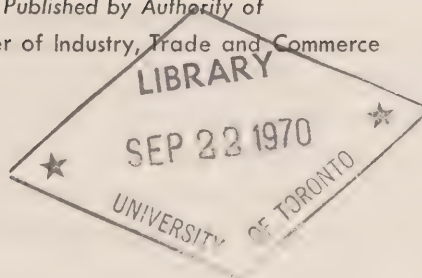


THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1968

(Fiscal Year Ended March 31, 1969)

Published by Authority of
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A—Annual

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O—Occasional

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

r revised figures.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1968

(Fiscal Year Ended March 31, 1969)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1969 amounted to approximately \$847 million, an increase of \$59 million or 8 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and for the tenth year prior to the latest year.

Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1959	1965	1966	1967	1968	1969
	thousands of dollars					
Government of Canada	213,753	277,957	308,596	320,864	353,001	371,802
Provincial and Territorial Governments:						
Newfoundland	3,959	7,632	8,512	9,879	10,537	11,806
Prince Edward Island	1,379	2,275	2,457	2,688	3,069	3,416
Nova Scotia	12,083	14,067	15,336	15,950	17,168	20,040
New Brunswick	7,513	11,786	12,295	12,815	13,360	17,633
Quebec	46,821	60,551	82,152	89,560	98,587	75,541
Ontario	73,145	114,536	126,740	135,154	150,632	194,013
Manitoba	11,460	18,821	21,328	23,408	23,701	25,789
Saskatchewan	12,560	17,181	18,911	21,632	24,589	25,754
Alberta	19,811	28,331	31,058	35,405	39,359	41,512
British Columbia	27,138	35,755	41,820	44,981	50,711	56,180
Sub-totals	215,869	310,935	360,609	391,472	431,713	471,684
Yukon	822	996	1,053	1,157	1,292	1,666
Northwest Territories	533	1,060	1,226	1,440	1,707	1,908
Totals, Provincial and Territorial Governments	217,224	312,991	362,888	394,069	434,712	475,258
Totals, all Governments	430,977	590,948	671,484	714,933	787,713	847,060

Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1969 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$320 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$6 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$46 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12 per cent (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$475 million in the year ending March 31, 1969 was derived from the net income from sales of the provincial liquor commissions (\$388 million), the issue of licences and permits (\$85 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$781 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$243 thousand). A description of these items is given on page 7.

In addition to the revenue shown in Table 5, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7 per cent; (increased from 6 per cent effective April 1, 1968); Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 6 per cent; Quebec, 8 per cent, (beer exempt); Ontario, 5 per cent, (draft beer exempt); Manitoba, 5 per cent; Saskatchewan, 5 per cent; British Columbia, 5 per cent, (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1965 to 1969, as presented in **Table 2**, are obtained from annual reports of the Department

of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1964 to 1968 and is obtained from the Bureau report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Warehousing Transactions in Spirits

Table 3 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 2 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excise duty collected on spirits by the Government of Canada (Table 1, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses and allowable losses in processing such as loss from evaporation.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 4 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 4 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1968 and 1969 and the change during the fiscal year 1968-69 are shown below:

Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1968 and 1969

	Value				Volume			
	1968	1969	Change	Per cent change ¹ 1969/68	1968	1969	Change	Per cent change ¹ 1969/68
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits	27,416	28,081	665	2	4,910 ²	5,402 ²	492 ²	10
Wines	17,771	16,668	- 1,103	- 6	4,841	4,257	- 584	- 12
Beer	1,763	1,682	- 81	- 5	1,171	1,045	- 126	- 11
Totals	46,950	46,431	- 519	1	10,922	10,704	- 218	- 2
Exports: ³								
Spirits	155,257	158,528	3,271	2	18,317 ²	19,009 ²	692 ²	4
Wines	125	87	- 38	- 30	29	28	- 1	- 4
Beer	3,951	3,863	- 88	- 2	3,181	3,170	- 11	-
Totals	159,333	162,478	3,145	2	21,527	22,207	680	3

¹ Based on unrounded data.² Proof gallons.³ Domestic stock.Revenue of Provincial and Territorial Governments
Specifically Derived from the Control and Sale of
Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication

"National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 5) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 5 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages. As pointed out previously, general retail sales taxes are excluded (see page 6, paragraph 4)

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

Net income from sales, as shown in Table 5, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 5. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 6 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 25 in the fiscal year ended March 31, 1969. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1968	March 31, 1969
Newfoundland	25	27
Prince Edward Island	10	10
Nova Scotia	62	63
New Brunswick	52	53
Quebec	221	229
Ontario	406 ¹	418 ¹
Manitoba	42 ¹	43 ¹
Saskatchewan	82 ¹	76 ¹
Alberta	137	142
British Columbia	134 ¹	135 ¹
Yukon	5	5
Northwest Territories	7 ¹	7 ¹
Totals	1, 183	1, 208

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

	March 31, 1968	March 31, 1969
Ontario	26	32
Manitoba	61	68
Saskatchewan	71	91
British Columbia	1	1
Northwest Territories	3	5
Totals	162	197

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in **Table 7**. Such sales are, of course, included in total sales of alcoholic beverages in **Tables 8** and **9** but, as they do not affect the operations of liquor authorities, are not reflected in **Tables 5** and **6**.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed

grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 8 shows the value and **Table 9**, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 8A and **8B** and **Tables 9A** and **9B** expand the information in **Tables 8** and **9** to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Sales of alcoholic beverages increased in both value and volume in the fiscal year ended March 31, 1969. The percentage rates of increase were: total sales, value, 7, volume, 1; sales of spirits, value, 7, volume, nil; sales of wine, value, 10, volume 6; sales of beer, value, 8, volume, 1.

The value of sales of alcoholic beverages increased in all provinces except Quebec where all union employees were on strike from June 26 to November 26, 1968. The volume of sales, however, fell in Newfoundland, Ontario and Saskatchewan.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1968 and 1969 follow:

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1968	1969	1968	1969	1968	1969	1968	1969
thousands of dollars								
Newfoundland	12,362	13,239	730	834	18,667	18,936	31,759	33,009
Prince Edward Island	4,491	4,853	436	479	2,854	3,254	7,781	8,586
Nova Scotia	25,788	29,459	3,414	3,876	22,195	25,316	51,397	58,651
New Brunswick	18,373	24,913	2,906	3,520	16,941	19,346	38,220	47,779
Quebec	160,220	110,853	35,056	26,792	158,173	174,339	353,449	311,984 ²
Ontario	291,653	359,442	41,342	54,407	226,764	240,651	559,759	654,500
Manitoba	34,622	37,577	4,908	5,583	34,130	35,680	73,660	78,840
Saskatchewan	32,431	34,441	4,813	5,288	31,676	32,096	68,920	71,825
Alberta	60,675	66,640	8,778	10,249	46,753	48,900	116,206	125,789
British Columbia	90,551	99,656	14,815	18,227	63,720	67,105	169,086	184,988
Yukon	1,527	1,800	265	292	1,298	1,634	3,090	3,726
Northwest Territories	1,675	1,960	286	324	1,502	1,698	3,463	3,982
Totals	734,368	784,833	117,749	129,871	624,673	668,955	1,476,790	1,583,659

¹ For more detailed information for 1969, see Tables 8, 8A, and 8B.² Includes 8 per cent retail sales tax collected at outlets, 10,140.Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1968	1969	1968	1969	1968	1969	1968	1969
thousands of gallons								
Newfoundland	364	347	58	59	4,700	4,494	5,122	4,900
Prince Edward Island	130	134	49	53	781	967	960	1,154
Nova Scotia	819	872	420	458	7,973	8,653	9,212	9,983
New Brunswick	538	701	341	398	5,884	6,237	6,763	7,336
Quebec	4,892	2,969	3,769	2,599	94,580	99,150	103,241	104,718
Ontario	9,383	10,836	4,652	5,861	113,476	110,658	127,511	127,355
Manitoba	1,046	1,078	611	698	13,920	14,151	15,577	15,927
Saskatchewan	986	968	633	648	12,333	11,847	13,952	13,463
Alberta	1,724	1,811	1,138	1,314	21,478	22,255	24,340	25,380
British Columbia	2,987	3,110	1,998	2,349	29,660	29,936	34,645	35,395
Yukon	40	45	23	25	321	394	384	464
Northwest Territories	37	45	22	25	305	355	364	425
Totals	22,946	22,916	13,714	14,487	305,411	309,097	342,071	346,500

¹ For more detailed information for 1969, see Tables 9, 9A, and 9B.Assets and Liabilities of Provincial Government
Liquor Authorities

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

STATISTICAL TABLES

TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1965 to 1969

No.	Nature of levy	1965	1966	1967	1968	1969
		thousands of dollars				
	On spirits:					
1	Excise duty	134,716	156,942	158,157	180,401	185,367
2	Licences	8	9	9	10	10
3	Import duty	30,914	36,208	40,858	42,607	41,678
4	Total on spirits	165,638	193,159	199,024	223,018	227,055
	On wines:					
5	Excise taxes	4,092	4,402	4,752	5,327	5,860
6	Import duty	2,542	2,801	3,479	3,754	3,306
7	Total on wines	6,634	7,203	8,231	9,081	9,166
	On beer:					
8	Excise duty	105,386	107,917	113,254	120,239	134,970
9	Licences	3	3	3	3	3
10	Import duty	296	314	352	660	608
11	Total on beer	105,685	108,234	113,609	120,902	135,581
12	Grand totals²	277,957	308,596	320,864	353,001	371,802

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 2. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1965 to 1969¹

No.	Type	1965	1966	1967	1968	1969
		'000 of				
1	Spirits proof gal.	45,117	54,796	62,389	70,738	76,824
2	Wines ² gal.	9,831	10,954	11,425	11,654	13,850
3	Beer "	294,392	298,690	313,959	325,349	331,423

¹ See explanatory comment on page 6.

² On a calendar year basis.

TABLE 3. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1965 to 1969

No.	Details	1965	1966	1967	1968	1969
		thousands of proof gallons				
1	In warehouse at beginning of year including transits.....	169,702	179,425	194,942	217,026	239,170
	Add:					
2	Warehoused during year from distillery	54,331	64,184	76,404	86,433	97,473
3	Otherwise warehoused	4	26	29	27	30
4	Total additions	54,335	64,210	76,433	86,460	97,503
	Deduct:					
	Entered for consumption:					
5	Matured	10,135	11,800	11,918	13,189	12,678
6	Unmatured	664	660	705	718	767
7	Exported in bond	12,688	13,866	14,700	18,676	18,883
8	Taken for redistillation	8,756	8,962	12,837	16,016	19,613
9	Otherwise accounted for	12,369	13,405	14,189	15,717	17,374
10	Total deductions	44,612	48,693	54,349	64,316	69,315
11	In warehouse at end of year	179,425	194,942	217,026	239,170	267,358

¹ See explanatory comment on page 6.TABLE 4. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1965 to 1969

No.	Details	1965	1966	1967	1968	1969
	Spirits: '000 of					
1	Imports	20,789	22,502	27,515	27,416	28,081
2	Exports of domestic stock	108,750	118,018	126,827	155,257	158,528
	Wines:					
3	Imports	11,347	12,517	16,068	17,771	16,668
4	Exports of domestic stock	7	36	46	125	87
	Beer:					
5	Imports	888	925	1,001	1,763	1,682
6	Exports of domestic stock	4,346	4,485	4,510	3,951	3,863
	Total:					
7	Imports	33,024	35,944	44,584	46,950	46,431
8	Exports ²	113,103	122,539	131,383	159,333	162,478
	Spirits: proof gal.					
9	Imports	3,430	3,723	5,030	4,910	5,402
10	Exports of domestic stock	12,616	13,810	14,588	18,317	19,009
	Wines: gal.					
11	Imports	3,369	3,511	4,509	4,841	4,257
12	Exports of domestic stock	2	9	12	29	28
	Beer:					
13	Imports	528	557	629	1,171	1,045
14	Exports of domestic stock	3,396	3,544	3,566	3,181	3,170
	Total:					
15	Imports	7,327	7,791	10,168	10,922	10,704
16	Exports ²	16,014	17,363	18,166	21,527	22,207

¹ See explanatory comment on page 6.² Does not include foreign produce re-exported.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1969

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Gross sales	15,318	8,586	58,651	47,779
2	Deduct cost of goods sold ²	7,248	5,586	34,419	27,252
3	Gross profit on sales (item 1 less item 2)	8,070	3,000	24,232	20,527
4	Deduct administrative and general expenses less miscellaneous income ⁴	1,774	418	4,495	3,528
5	Net income from sales (item 3 less item 4)	6,296	2,582	19,737	16,999
6	Sales tax	—	781	—	—
7	Licences and permits ⁵	5,482	24	229	427
8	Fines and confiscations ⁵	28	29	74	207
9	Total revenue from the control and sale of alcoholic beverages	11,806	3,416	20,040	17,633

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

² Includes the 8% sales tax collected at outlets, 10,140.

³ Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1969

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income shown in annual report of Liquor Authority	11,806	2,606	17,882	17,426
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 5,482	- 24	- 139	- 427
3	Fines and confiscations	- 28	—	- 72	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	1,965	—
5	Maintenance of prisoners	—	—	101	—
6	Net income from sales (Table 5, item 5)	6,296	2,582	19,737	16,999
	Add:				
7	Liquor revenue of province (items 2 and 3)	5,510	24	211	427
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	781	—	—
9	Licences and permits	—	—	90	—
10	Fines and confiscations	—	29 ³	2	207
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9)	11,806	3,416	20,040	17,633

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1969

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
'000 of					
1	Wines—Sparkling ²	—	—	—	—
2	gal.	—	—	—	—
3	Wines—Other	—	—	—	—
4	gal.	—	—	—	—
5	Beer	17,691	—	—	—
6	gal.	4,218	—	—	—

¹ Value figures are included in Table 8 and volume figures in Table 9.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
138,704 ²	415,731	78,840	71,825	125,789	184,988	3,726	3,982	1,153,919	1
75,216	231,392	52,204	43,862	77,813	119,974	2,078	1,921	678,965	2
63,488	184,339	26,636	27,963	47,976	65,014	1,648	2,061	474,954	3
20,220	30,698	4,565	2,917	8,046	9,654	265	234	86,814	4
43,268	153,641	22,071	25,046	39,930	55,360	1,383	1,827	388,140	5
—	—	—	—	—	—	243	—	1,024	6
31,899	40,372	3,403	243	1,582	820	19	81	84,581	7
374	—	315	465	—	—	21	—	1,513	8
75,541	194,013	25,789	25,754³	41,512	56,180	1,666	1,908	475,258	9

⁴ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets—P.E.I., 12; N.S., 267; N.B., 116; Que., 575; Man., 868; Sask., 76; Alta., 281; B.C., 439; total, 2,634; capital expenditures—Nfld., 29; P.E.I., 7; N.B., 186; Que., 444; Ont., 2,382; Man., 10; total, 3,058; profit on sale of fixed assets—N.B., 30; Alta., 7; B.C., 130; total, 167.

⁵ Before deducting any payments to municipalities out of liquor control authority revenue.

⁶ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
74,292	192,577	25,471	25,275	41,512	56,055	1,390	1,908	468,200	1
- 31,899	- 38,936	- 3,403	- 243	- 1,582	- 820	- 7	- 81	- 83,043	2
—	—	—	— 1	—	—	—	—	— 101	3
875	—	3	15	—	125	—	—	2,983	4
43,268	153,641	22,071	25,046	39,930	55,360	1,383	1,827	388,140	5
31,899	38,936	3,403	244	1,582	820	7	81	83,144	6
—	—	—	—	—	—	243	—	1,024	7
—	1,436 ²	—	—	—	—	12	—	1,538	8
374	—	315	464	—	—	21 ³	—	1,412	9
75,541	194,013	25,789	25,754⁴	41,512	56,180	1,666	1,908	475,258	10

³ Estimated.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	2,735	—	—	—	—	—	—	2,735	1
—	274	—	—	—	—	—	—	274	2
—	6,132	—	—	—	—	—	—	6,132	3
—	930	—	—	—	—	—	—	930	4
173,280	229,902	3	—	—	—	—	—	420,873	5
98,921	107,062	3	—	—	—	—	—	210,201	6

³ Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,871 (1,232 gallons) made through retail outlets of breweries during the year ended March 31, 1969 are included in sales by liquor authorities.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	2	..	4	1
3	Brandy	273	..	498	840
4	Gin	904	..	2,467	5,533
5	Liqueurs	192	..	356	419
6	Rum	7,192	..	17,835	9,382
7	Whisky	4,292	..	6,260	7,145
8	Vodka	366	..	2,039	1,578
9	Other	18	..	—	15
	Total spirits	13,239	4,853	29,459	24,913
10	Wines:				
11	Sparkling ²	55	..	155	..
12	Other	779	..	3,721	..
	Total wines	834	479	3,876	3,520
13	Beer	18,936	3,254	25,316	19,346
14	Total sales ³	33,009	8,586⁴	58,651	47,779

¹ For explanation of the basis on which these data are reported, see commentary on page 9.² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	2	..	4	..
3	Brandy	2	..	218	..
4	Gin	741	..	2,247	..
5	Liqueurs	53	..	206	..
6	Rum	2,365	..	13,088	..
7	Whisky	2,232	..	4,515	..
8	Vodka	366	..	2,039	..
9	Other	—	..	—	..
	Total spirits	5,761	..	22,317	..
10	Wines:				
11	Sparkling ¹	48	..	122	..
12	Other	347	..	2,722	..
	Total wines	395	..	2,844	..
13	Beer	18,673	..	25,127	..
14	Total sales	24,829	..	50,288	..

¹ See footnote² Table 8.

TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	271	..	280	..
4	Gin	163	..	220	..
5	Liqueurs	139	..	150	..
6	Rum	4,827	..	4,747	..
7	Whisky	2,060	..	1,745	..
8	Vodka	—	..	—	..
9	Other	18	..	—	..
	Total spirits	7,478	..	7,142	..
10	Wines:				
11	Sparkling ¹	7	..	32	..
12	Other	432	..	1,000	..
	Total wines	439	..	1,032	..
13	Beer	263	..	189	..
14	Total sales	8,180	..	8,363	..

¹ See footnote² Table 8.

TABLE 8. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
7,751	2,512	10	1	4	13	—	—	..	1
12,818	15,810	1,351	919	2,304	2,789	44	25	..	2
38,468	45,099	2,539	2,789	6,036	11,478	115	105	..	3
5,232	13,053	917	882	1,933	2,914	88	53	..	4
8,264	37,064	4,379	4,041	11,736	13,764	291	485	..	5
32,450	222,712	26,730	24,506	41,098	61,210	1,125	1,140	..	6
5,070	18,980	1,591	1,226	3,313	5,248	137	152	..	7
800	4,212	60	77	216	2,240	—	—	..	8
110,853	359,442	37,577	34,441	66,640	99,656	1,800	1,960	784,833	9
1,929	8,739	905	423	721	823	58	..	..	10
24,863	45,668	4,678	4,865	9,528	17,404	234	..	..	11
26,792	54,407	5,583	5,288	10,249	18,227	292	324	129,871	12
174,339	240,651	35,680	32,096	48,900	67,105	1,634	1,698	668,955	13
311,984²	654,500	78,840	71,825	125,789	184,988	3,726	3,982³	1,583,659	14

³ Before deducting discounts and rebates as follows: Nova Scotia, 39; Ontario, 122; Saskatchewan, 2; total, 163.⁴ Includes health tax of 10 per cent on retail selling price amounting to 781. See Table 5, item 6.⁵ Includes 8 per cent sales tax collected at outlets, 10,140.⁶ Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 243. See Table 5, item 6.

TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
7,751	2,512	10	1	4	13	—	—	1
2,054	6,362	577	173	327	100	8	—	2
29,844	38,115	2,088	2,461	4,838	9,819	102	92	3
2,317	6,393	475	569	815	1,224	10	15	4
5,426	27,945	2,917	1,862	8,860	10,322	200	287	5
22,215	196,104	24,202	22,845	36,078	50,877	965	981	6
4,487	18,323	1,516	1,154	3,084	5,221	136	152	7
521	3,428	33	53	63	1,568	—	—	8
74,615	299,182	31,818	29,118	54,069	79,144	1,421	1,527	9
401	6,413	676	331	362	438	41	—	10
6,220	26,669	3,478	4,111	6,245	12,688	152	—	11
6,621	33,082	4,154	4,442	6,607	13,126	193	266	12
173,699	238,598	35,560	31,957	48,164	66,564	1,602	1,698	13
254,935	570,862	71,532	65,517	108,840	158,834	3,216	3,491	14

TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
10,764	9,448	774	746	1,977	2,689	36	25	2
8,624	6,984	451	328	1,198	1,659	13	13	3
2,915	6,660	442	313	1,118	1,690	78	38	4
2,838	9,119	1,462	2,179	2,876	3,442	91	198	5
10,235	26,608	2,528	1,661	5,020	10,333	160	159	6
583	657	75	72	229	27	1	—	7
279	784	27	24	153	672	—	—	8
36,238	60,260	5,759	5,323	12,571	20,512	379	433	9
1,528	2,326	229	92	359	385	17	—	10
18,643	18,999	1,200	754	3,283	4,716	82	—	11
20,171	21,325	1,429	846	3,642	5,101	99	58	12
640	2,053	120	139	736	541	32	—	13
57,049	83,638	7,308	6,308	16,949	26,154	510	491	14

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	2	13	22
3	Gin	27	12	76	157
4	Liqueurs	5	1	10	12
5	Rum	199	61	536	270
6	Whisky	100	45	176	194
7	Vodka	9	13	61	46
8	Other	—	—	—	—
9	Total spirits	347	134	872	701
	Wines:				
10	Sparkling ²	3	..	9	..
11	Other	56	..	449	..
12	Total wines	59	53	458	398
13	Beer	4,494	967	8,653	6,237
14	Total sales	4,900	1,154	9,983	7,336

¹ For explanation, see commentary on page 9.**TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume**

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	2	6	7
3	Gin	21	10	70	139
4	Liqueurs	2	—	6	9
5	Rum	61	48	397	208
6	Whisky	52	36	129	142
7	Vodka	9	13	61	45
8	Other	—	—	—	—
9	Total spirits	145	109	669	550
	Wines:				
10	Sparkling ¹	2	..	8	..
11	Other	32	..	375	..
12	Total wines	34	..	383	348
13	Beer	4,447	..	8,612	6,214
14	Total sales	4,626	..	9,664	7,112

¹ See footnote², Table 9.**TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume**

Fiscal Year Ended March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	—	7	15
3	Gin	6	2	6	18
4	Liqueurs	3	1	4	3
5	Rum	138	13	140	62
6	Whisky	48	9	46	52
7	Vodka	—	—	—	1
8	Other	—	—	—	—
9	Total spirits	202	25	203	151
	Wines:				
10	Sparkling ¹	1	..	1	..
11	Other	24	..	74	..
12	Total wines	25	..	75	50
13	Beer	47	..	41	23
14	Total sales	274	..	319	224

¹ See footnote², Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
257	98	—	—	—	—	—	—	355	1
260	441	39	25	63	76	—	1	949	2
1,129	1,422	77	81	177	367	3	3	3,531	3
120	365	26	24	54	81	2	1	701	4
222	1,147	129	111	328	415	7	11	3,436	5
826	6,644	757	688	1,089	1,828	29	26	12,402	6
135	590	48	36	94	169	4	3	1,208	7
20	129	2	3	6	174	—	—	334	8
2,969	10,836	1,078	968	1,811	3,110	45	45	22,916	9
50	638	75	30	28	37	4	..	..	10
2,549	5,223	623	618	1,286	2,312	21	..	..	11
2,599	5,861	698	648	1,314	2,349	25	25	14,487	12
99,150	110,658	14,151	11,847	22,255	29,936	394	355	309,097	13
104,718	127,355	15,927	13,463	25,380	35,395	464	425	346,500	14

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
257	98	—	—	—	—	—	—	1
54	193	17	5	9	4	—	—	2
899	1,219	64	72	142	315	3	3	3
65	201	14	16	24	40	—	—	4
152	876	87	51	252	322	5	7	5
602	5,982	693	648	969	1,567	25	23	6
122	572	46	34	88	168	4	3	7
15	110	1	2	2	122	—	—	8
2,166	9,251	922	828	1,486	2,538	37	36	9
15	541	64	25	16	27	3	..	10
977	3,791	525	573	994	1,971	16	..	11
992	4,332	589	598	1,010	1,998	19	23	12
99,085	110,292	14,129	11,824	22,096	29,830	389	355	13
102,243	123,875	15,640	13,250	24,592	34,366	445	414	14

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
206	248	22	20	54	72	—	1	2
230	203	13	9	35	52	—	—	3
55	164	12	8	30	41	2	1	4
70	271	42	60	76	93	2	4	5
224	662	64	40	120	261	4	3	6
13	18	2	2	6	1	—	—	7
5	19	1	1	4	52	—	—	8
803	1,585	156	140	325	572	8	9	9
35	97	11	5	12	10	1	..	10
1,572	1,432	98	45	292	341	5	..	11
1,607	1,529	109	50	304	351	6	2	12
65	366	22	23	159	106	5	—	13
2,475	3,480	287	213	788	1,029	19	11	14

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1969

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	562	91	1,644	2,372
2	Accounts receivable	434	3	90	1
3	Inventories:				
	1. Stock for sale ¹	1,979	586	3,543	4,079
	2. Stock in bond ²	476	³	349	—
	3. Other materials and supplies	67	—	—	—
	Sub-totals	2,522	586	3,892	4,079
4	Prepaid expenses	16	—	—	9
5	Fixed assets ⁴	247	144	2,787	797
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	5
8	Restricted funds	—	—	—	22
9	Deferred charges	—	—	117	—
10	Other assets	—	—	—	—
11	Total assets	3,781⁵	824	8,530	7,285⁵
	Liabilities and net worth				
1	Accounts payable	781	—	2,144	2,009
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	15	—	—
3	Accrued charges	—	—	—	—
4	Long-term loans and advances:				
	Provincial	—	—	—	—
5	Long-term debt	—	—	—	—
6	Provision for estimated liabilities:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	809	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies	—	—	—	—
	(2) Plant expansion	—	—	—	—
	(3) Other	247	—	500	—
	Sub-totals	247	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	2,603	—	5,886	5,276
	Sub-totals	3,000	—	6,386	5,276
9	Total liabilities and net worth	3,781⁵	824	8,530	7,285⁵

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,997	10,854	1,205	11,991	962	4,606	178	—	36,462	1
2,365	3,913	31	25	75	44	7	—	6,988	2
18,283	20,714	3,038	3,615	4,665	8,872	439	638	70,451	3
—	6,598	377	228	1,742	358	—	³	10,128	
379	254	55	24	16	—	—	—	795	
18,662	27,566	3,470	3,867	6,423	9,230	439	638	81,374	
—	351	10	85	64	15	—	—	550	4
13,817	—	112	1,612	8,133	2,730	—	—	30,379	5
—	—	—	—	—	331	—	—	331	6
—	29	—	59	—	—	—	—	93	7
—	—	—	—	—	—	—	—	22	8
214	—	—	—	—	—	—	—	331	9
—	—	—	—	10	—	—	—	10	10
37,055 ⁵	42,713 ⁵	4,828 ⁵	17,639 ⁵	15,667 ⁵	16,956	624	638	156,540	11
5,826	16,139	1,549	13	6,016	6,924	91	—	41,492	1
—	—	—	—	—	—	—	—	15	2
—	—	99	—	—	—	—	—	99	3
7,170	—	—	—	—	8,981	533	—	16,684	4
—	—	—	—	—	—	—	—	—	5
1,068	—	—	—	—	—	—	—	1,068	6
—	—	830	736	—	—	—	—	2,375	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,271	—	—	—	—	2,271	
—	1,000	—	—	9,951	1,051	—	—	12,749	
—	1,500	—	4,271	9,951	1,051	—	—	17,520	
22,991	25,074	2,350	12,619	— 300	—	—	638	77,137	
22,991	26,574	2,350	16,890	9,651	1,051	—	638	94,807	
37,055 ⁵	42,713 ⁵	4,828 ⁵	17,639 ⁵	15,667 ⁵	16,956	624	638	156,540	9

⁴ See explanatory comment on capital expenditures, page 8.⁵ Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 5; N.B., 54; Quebec, 1,932; Ontario, 141; Manitoba, 128; Alberta, 284.⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

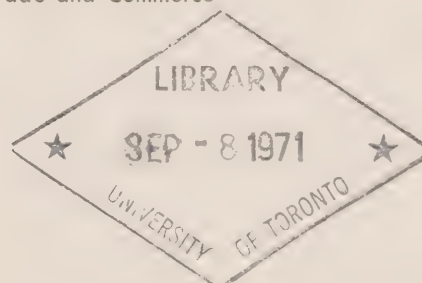


THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1969

(Fiscal Year Ended March 31, 1970)

Published by Authority of
The Minister of Industry, Trade and Commerce



DOMINION BUREAU OF STATISTICS
Governments Division

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board are for the following periods:

- 52 weeks ended March 26, 1966.
- 52 weeks ended March 25, 1967.
- 53 weeks ended March 30, 1968.
- 52 weeks ended March 29, 1969.
- 52 weeks ended March 28, 1970.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1969

(Fiscal Year Ended March 31, 1970)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1970 amounted to approximately \$914 million, an increase of \$67 million or 8 per cent over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$425 million; \$89 million was obtained from the issue of licences and permits; \$1 million from fines and confiscations. Sales tax revenue was derived from a 10 per cent tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$826 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$263 thousand). A description of these items is given on page 6.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7 per cent; Prince Edward Island, 7 per cent (increased from 5 per cent effective April 15); Nova Scotia, 7 per cent (increased from 5 per cent effective April 4); New Brunswick, 8 per cent (increased from 6 per cent effective April 1); Quebec, 8 per cent, beer exempt; Ontario, special rate of 10 per cent, draught beer exempt (in-

creased from 5 per cent effective April 1); Manitoba, 5 per cent; Saskatchewan, 5 per cent; British Columbia, 5 per cent, draught beer exempt. The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1970 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$334 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$7 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$55 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12 per cent (including Old Age Security Tax of 3 per cent) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general

revenue in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 1 and Table 2 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 1 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 7.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor

control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 25 in the fiscal year ended March 31, 1970. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1969	March 31, 1970
Newfoundland.....	27	28
Prince Edward Island	10	10
Nova Scotia	63	66
New Brunswick	53	58
Quebec	229	237
Ontario	418 ¹	422 ¹
Manitoba	43 ¹	44 ¹
Saskatchewan.....	76 ¹	73 ¹
Alberta	142	144
British Columbia	135 ¹	140 ¹
Yukon	5	5
Northwest Territories	7 ¹	6 ¹
Totals	1, 208	1, 233

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

	March 31, 1969	March 31, 1970
Ontario	32	35
Manitoba	68	75
Saskatchewan.....	91	100
British Columbia	1	1
Northwest Territories	5	6
Totals	197	217

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must

hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 4 shows the value and **Table 5**, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and **4B** and **Tables 5A** and **5B** expand the information in **Tables 4** and **5** to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 4, Inventories, shows the value of stock for sale (item 4.1) and stock in bond (item 4.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has

not been placed in warehouse at year-end and imported liquor in transit. Item 4.3 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1966 to 1970, as presented in **Table 7**, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1965 to 1969 and is obtained from the Bureau report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Warehousing Transactions in Spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in **Table 7** and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (**Table 12**) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for

industrial uses and allowable losses in processing such as loss from evaporation.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five year

period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

STATISTICAL TABLES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	16,292	9,086	63,528	44,160
2	Deduct cost of goods sold ²	7,819	5,846	34,707	23,325
3	Gross profit on sales (item 1 less item 2)	8,473	3,240	28,821	20,835
4	Deduct administrative and general expenses less miscellaneous income ³	1,646	464	5,195	3,837
5	Net income from sales (item 3 less item 4)	6,827	2,776	23,626	16,998
6	Sales tax	—	826	—	—
7	Licences and permits ⁴	6,052	30	239	425
8	Fines and confiscations ⁴	37	33	70	239
9	Total revenue from the control and sale of alcoholic beverages	12,916	3,665	23,935	17,662

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 5.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	12,916	2,806	21,529	17,423
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 6,052	- 30	- 144	- 425
3	Fines and confiscations	37	—	69	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	2,212	—
5	Maintenance of prisoners	—	—	98	—
6	Net income from sales (Table 1, item 5)	6,827	2,776	23,626	16,998
	Add:				
7	Liquor revenue of province (items 2 and 3)	6,089	30	213	425
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	826	—	—
9	Licences and permits	—	—	95	—
10	Fines and confiscations	—	33 ²	1	239
11	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9)	12,916	3,665	23,935	17,662

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines - Sparkling ²	\$	—	—	—
2	gal.	—	—	—	—
3	Wines - Other	\$	—	—	—
4	gal.	—	—	—	—
5	Beer	\$	—	—	—
6	gal.	19,561	4,665	—	—

¹ Value figures are included in Table 4 and volume figures in Table 5.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹
Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
205,618	382,816	85,027	73,013	140,488	205,878	4,035	4,783	1,234,724	1
103,757	213,599	56,494	44,320	86,228	133,773	2,239	2,449	714,556	2
101,861	169,217	28,533	28,693	54,260	72,105	1,796	2,334	520,168	3
23,513	32,118	4,597	2,874	8,725	11,327	293	275	94,864	4
78,348	137,099	23,936	25,819	45,535	60,778	1,503	2,059	425,304	5
—	—	—	—	—	—	263	—	1,089	6
32,648	43,305	3,607	256	1,837	884	20	89	89,392	7
291	—	398	401	—	—	22	—	1,491	8
111,287	180,404	27,941	26,476⁵	47,372	61,662	1,808	2,148	517,276	9

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets—P.E.I., 12; N.S., 478; N.B., 147; Que., 629; Sask., 59; Alta., 336; B.C., 435; total, 2,096; capital expenditures—Nfld., 26; P.E.I., 39; N.B., 182; Que., 864; Ont., 2,435; Man., 429; Sask., 6; total, 3,981; profit on sale of fixed assets—Que., 12; B.C., 33; total, 45.

⁴ Before deducting any payments to municipalities out of liquor control authority revenue.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
110,348	178,740	27,538	26,050	47,372	61,525	1,511	2,148	509,906	1
- 32,648	- 41,778	- 3,607	- 256	- 1,837	- 884	- 8	- 89	- 87,758	2
—	—	—	—	—	—	—	—	106	3
648	137	5	25	—	137	—	—	3,164	4
78,348	137,099	23,936	25,819	45,535	60,778	1,503	2,059	425,304	5
32,648	41,778	3,607	256	1,837	884	8	89	87,864	6
—	—	—	—	—	—	263	—	1,089	7
—	1,527 ³	—	—	—	—	12 ³	—	1,634	8
291	—	398 ³	401	—	—	22 ³	—	1,385	9
111,287	180,404	27,941	26,476⁴	47,372	61,662	1,808	2,148	517,276	10

³ Estimated.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹
Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	3,102	—	—	—	—	—	—	3,102	1
—	320	—	—	—	—	—	—	320	2
—	5,762	—	—	—	—	—	—	5,762	3
—	862	—	—	—	—	—	—	862	4
184,411	255,770	³	—	—	—	—	—	459,742	5
89,468	118,991	³	—	—	—	—	—	213,124	6

¹ Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,020 (940 gallons) made through retail outlets of breweries during the year ended March 31, 1970 are included in sales by the liquor authorities.

TABLE 4. Sales of Alcoholic Beverages by Value ¹

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	—
3	Brandy	267	..	503	534
4	Gin	879	..	2,461	2,491
5	Liqueurs	220	..	377	275
6	Rum	7,665	..	18,746	8,540
7	Whisky	4,526	..	6,883	6,776
8	Vodka	396	..	2,296	1,505
9	Other	2	..	—	—
9	Total spirits	13,956	5,040	31,271	20,121
10	Wines:				
11	Sparkling ²	71	..	293	..
12	Other	893	..	4,331	..
12	Total wines	964	541	4,624	3,790
13	Beer	20,933	3,505	27,633	20,249
14	Total sales³	35,853	9,086⁴	63,528	44,160

¹ For explanation of the basis on which these data are reported, see commentary on page 8.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	1	..	206	..
4	Gin	724	..	2,222	..
5	Liqueurs	69	..	211	..
6	Rum	2,474	..	14,070	..
7	Whisky	2,456	..	5,132	5,035
8	Vodka	396	..	2,296	..
9	Other	—	..	—	..
9	Total spirits	6,121	..	24,142	..
10	Wines:				
11	Sparkling ¹	61	..	256	..
12	Other	374	..	3,202	..
12	Total wines	435	..	3,458	..
13	Beer	20,628	..	27,403	..
14	Total sales	27,184	..	55,003	..

¹ See footnote² Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	266	..	297	..
4	Gin	155	..	239	..
5	Liqueurs	151	..	166	..
6	Rum	5,191	..	4,676	..
7	Whisky	2,070	..	1,751	1,741
8	Vodka	—	..	—	..
9	Other	2	..	—	..
9	Total spirits	7,835	..	7,129	..
10	Wines:				
11	Sparkling ¹	10	..	37	..
12	Other	519	..	1,129	..
12	Total wines	529	..	1,166	..
13	Beer	305	..	230	..
14	Total sales	8,669	..	8,525	..

¹ See footnote² Table 4.

TABLE 4. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
11,468	1,594	13	2	4	12	—	—	..	1
19,122	13,756	1,458	887	2,379	2,270	45	27	..	2
58,963	33,891	2,674	2,724	6,368	12,189	115	114	..	3
8,774	12,135	1,098	887	2,371	3,676	104	65	..	4
12,500	35,569	4,913	4,142	12,473	14,482	300	536	..	5
43,211	205,945	28,363	24,669	44,605	66,522	1,207	1,497	..	6
7,223	17,623	2,046	1,296	4,318	6,194	154	159	..	7
1,063	3,908	67	43	248	2,352	—	—	..	8
162,324	324,421	40,632	34,650	72,766	107,697	1,925	2,398	817,201	9
5,448	9,763	1,066	438	1,039	1,328	76	..	..	10
36,564	45,573	5,314	5,155	11,504	20,851	250	..	..	11
42,012	55,336	6,380	5,593	12,543	22,179	326	392	154,680	12
185,693	267,693	38,015	32,770	55,179	76,002	1,784	1,993	731,449	13
390,029	647,450	85,027	73,013	140,488	205,878	4,035²	4,783	1,703,330	14

¹ Before deducting discounts and rebates as follows: Nova Scotia, 23; Ontario, 154; Saskatchewan, 1; Total, 178.

² Includes health tax of 10 per cent on retail selling price amounting to 826. See Table 1, item 6.

³ Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 263. See Table 1, item 6.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
11,468	1,594	13	2	4	12	—	—	1
2,991	5,649	624	170	380	111	6	—	2
44,617	28,096	2,131	2,329	4,986	10,074	99	96	3
4,658	5,693	555	556	956	1,495	11	19	4
8,350	27,130	3,317	2,020	9,368	10,737	208	343	5
29,292	182,298	25,721	23,071	39,257	54,256	1,036	1,307	6
6,586	16,924	1,907	1,193	4,020	6,112	151	159	7
—	3,125	35	15	58	1,606	—	—	8
107,962	270,509	34,303	29,356	59,029	84,403	1,511	1,924	9
1,293	7,273	772	309	561	826	49	..	10
8,817	26,261	3,917	4,435	7,427	14,838	164	..	11
10,110	33,534	4,689	4,744	7,988	15,664	213	309	12
184,799	266,215	37,856	32,624	54,201	75,181	1,733	1,993	13
302,871	570,258	76,848	66,724	121,218	175,248	3,457	4,226	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
16,131	8,107	834	717	1,999	2,159	39	27	2
14,346	5,795	543	395	1,382	2,115	16	18	3
4,116	6,442	543	331	1,415	2,181	93	46	4
4,150	8,439	1,596	2,122	3,105	3,745	92	193	5
13,919	23,647	2,642	1,598	5,348	12,266	171	190	6
637	699	139	103	298	82	3	—	7
1,063	783	32	28	190	746	—	—	8
54,362	53,912	6,329	5,294	13,737	23,294	414	474	9
4,155	2,490	294	129	478	502	27	..	10
27,747	19,312	1,397	720	4,077	6,013	86	..	11
31,902	21,802	1,691	849	4,555	6,515	113	83	12
894	1,478	159	146	978	821	51	—	13
87,158	77,192	8,179	6,289	19,270	30,630	578	557	14

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	2	12	12
3	Gin	25	11	69	63
4	Liqueurs	6	1	10	6
5	Rum	215	65	517	232
6	Whisky	106	45	178	161
7	Vodka	10	13	63	36
8	Other	—	—	—	—
9	Total spirits	369	137	849	510
	Wines:				
10	Sparkling ²	2	..	20	..
11	Other	64	..	462	..
12	Total wines	66	56	482	409
13	Beer	4,969	1,039	8,790	5,950
14	Total sales	5,404	1,232	10,121	6,869

¹ For explanation, see commentary on page 8.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	4
3	Gin	21	9	63	48
4	Liqueurs	2	—	6	4
5	Rum	64	52	391	182
6	Whisky	58	37	138	120
7	Vodka	10	13	63	36
8	Other	—	—	—	—
9	Total spirits	155	112	666	394
	Wines:				
10	Sparkling ¹	2	..	19	..
11	Other	34	..	377	..
12	Total wines	36	..	396	366
13	Beer	4,915	..	8,746	5,927
14	Total sales	5,106	..	9,808	6,687

¹ See footnote 2, Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	1	7	8
3	Gin	4	2	6	15
4	Liqueurs	4	1	4	2
5	Rum	151	13	126	50
6	Whisky	48	8	40	41
7	Vodka	—	—	—	..
8	Other	—	—	—	—
9	Total spirits	214	25	183	116
	Wines:				
10	Sparkling ¹	—	..	1	..
11	Other	30	..	85	..
12	Total wines	30	..	86	43
13	Beer	54	..	44	23
14	Total sales	298	..	313	182

¹ See footnote 2, Table 4.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
399	62	—	—	—	—	—	—	461	1
419	391	42	25	64	67	1	—	1,042	2
1,827	1,071	83	80	187	387	3	3	3,809	3
227	338	31	24	66	100	3	2	814	4
368	1,094	146	116	351	440	8	12	3,564	5
1,166	6,156	805	707	1,182	1,977	30	32	12,545	6
212	546	61	38	122	195	4	4	1,304	7
16	121	2	1	7	213	—	—	360	8
4,634	9,779	1,170	991	1,979	3,379	49	53	23,899	9
265	737	88	27	86	78	5	..	..	10
4,048	5,120	706	655	1,527	2,706	24	..	..	11
4,313	5,857	794	682	1,613	2,784	29	30	17,115	12
98,667	123,175	14,772	11,772	23,923	33,306	441	404	327,208	13
107,614	138,811	16,736	13,445	27,515	39,469	519	487	368,222	14

¹ See footnote 2, Table 4.

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
399	62	—	—	—	—	—	—	1
86	175	18	5	10	4	—	—	2
1,407	900	66	69	147	323	3	2	3
142	180	17	16	28	47	—	1	4
254	843	100	58	269	338	6	8	5
821	5,564	738	668	1,052	1,672	26	28	6
196	527	57	35	114	193	4	4	7
—	101	1	—	2	154	—	—	8
3,305	8,352	997	851	1,622	2,731	39	43	9
86	629	72	21	53	65	4	..	10
1,537	3,676	594	607	1,174	2,285	19	..	11
1,623	4,305	666	628	1,227	2,350	23	26	12
98,532	122,927	14,743	11,745	23,704	33,146	433	404	13
103,460	135,584	16,406	13,224	26,553	38,227	495	473	14

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
333	216	24	20	54	63	1	—	2
420	171	17	11	40	64	—	1	3
85	158	14	8	38	53	3	1	4
114	251	46	58	82	102	2	4	5
345	592	67	39	130	305	4	1	6
16	19	4	3	8	2	—	—	7
16	20	1	1	5	59	—	—	8
1,329	1,427	173	140	357	648	10	10	9
179	108	16	6	33	13	1	..	10
2,511	1,444	112	48	353	421	5	..	11
2,690	1,552	128	54	386	434	6	4	12
135	248	29	27	219	160	8	..	13
4,154	3,227	330	221	962	1,242	24	14	14

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit.....	1,442	111	1,174	2,060
2	Accounts receivable	428	2	199	1
3	Prepaid expenses	18	—	—	2
4	Inventories:				
	1. Stock for sale ¹	2,212	579	3,446	3,489
	2. Stock in bond ²	428	3	327	—
	3. Other materials and supplies	60	—	—	—
	Sub-totals	2,700	579	3,773	3,489
5	Loans and advances receivable	—	—	—	—
6	Investments:				
	1. Provincial government bonds	—	—	—	20
	2. Mortgages and agreements for sale	—	—	—	5
	Sub-totals	—	—	—	25
7	Fixed assets ⁴	282	170	3,226	913
8	Deferred charges	—	—	156	—
9	Other assets	—	—	—	—
10	Total assets	4,870⁵	862	8,528	6,490⁵
	Liabilities				
1	Accounts payable	478	—	2,196	1,767
2	Accrued expenditure and deferred credits	—	—	—	—
3	Loans and advances receivable	—	—	—	—
4	Mortgages and agreements for sale	—	—	—	—
5	Other liabilities	—	862	—	—
6	Total liabilities	478	862	2,196	1,767
	Net worth				
7	Interest-free working capital provided by provincial government.....	150	—	—	—
8	Reserves:				
	1. Contingencies	—	—	—	—
	2. Acquisition of capital assets	—	—	—	—
	3. Insurance	—	—	—	—
	4. Other	282	—	500	—
	Sub-totals	282	—	500	—
9	Surplus (unremitted to Provincial Treasurer)	3,960	—	5,832	4,723
10	Total net worth	4,392	—	6,332	4,723
11	Total liabilities and net worth	4,870⁵	862	8,528	6,490⁵

¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

² Excludes Government of Canada excise duties and taxes.

³ Prince Edward Island and Northwest Territories have no bonded warehouses.

⁴ See explanatory comment on capital expenditures, page 6.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,720	10,168	1,125	17,569	1,045	4,873	178	322	42,787	1
2,666	4,011	54	26	164	51	7	51	7,660	2
—	193	17	89	65	1	—	—	385	3
19,755	22,415	2,656	4,074	5,370	9,293	441	526	74,256	4
—	8,349	677	127	2,029	687	—	3	12,624	
412	204	54	25	7	—	—	—	762	
20,167	30,968	3,387	4,226	7,406	9,980	441	526	87,642	
—	—	—	—	—	259	—	—	259	5
—	—	—	—	—	—	—	—	20	6
—	27	—	51	—	—	—	—	83	
—	27	—	51	—	—	—	—	103	
13,926	—	—	1,538	8,671	2,500	—	—	31,226	7
313	—	—	—	—	—	—	—	469	8
—	—	—	—	10	—	—	—	10	9
39,792 ⁵	45,367 ⁵	4,583 ⁵	23,499 ⁶	17,361 ⁵	17,664	626 ⁷	899	170,541	10
5,295	18,793	1,363	8	7,341	8,595	93	234	46,163	1
—	—	129	183	—	—	—	6	318	2
7,170	—	—	—	—	8,018	533	—	15,721	3
249	—	—	—	—	—	—	—	249	4
—	—	741	725	—	—	—	—	2,328	5
12,714	18,793	2,233	916	7,341	16,613	626	240	64,779	6
—	—	—	—	—	—	—	—	150	7
—	500	—	2,000	—	—	—	—	2,500	8
—	—	—	2,255	—	—	—	—	2,255	
989	1,000	—	—	—	—	—	—	1,989	
—	—	—	—	9,952	1,051	—	—	11,785	
989	1,500	—	4,255	9,952	1,051	—	—	18,529	
26,089	25,074	2,350	18,328	68	—	—	659	87,083	9
27,078	26,574	2,350	22,583	10,020	1,051	—	659	105,762	10
39,792 ⁵	45,367 ⁵	4,583 ⁵	23,499 ⁶	17,361 ⁵	17,664	626 ⁷	899	170,541	11

⁵ Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 6; N.B., 53; Quebec, 2,018; Ontario, 271; Manitoba, 128; Alberta, 292.

⁶ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

⁷ Partly estimated.

TABLE 7. Production of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1966 to 1970

Type		1966	1967	1968	1969	1970
	'000 of					
Spirits	proof gal.	54,796	62,389	70,738	76,824	84,650
Wines ²	gal.	10,954	11,425	11,654	13,850	13,643
Beer	"	298,690	313,959	325,349	331,423	349,174

¹ See explanatory comment on page 8.

² On a calendar year basis.

TABLE 8. Warehousing Transactions in Spirits¹

Fiscal Years Ended March 31, 1966 to 1970

No.	Details	1966	1967	1968	1969	1970
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	179,425	194,942	217,026	239,170	267,358
	Add:					
2	Warehoused during year from distillery	64,184	76,404	86,433	97,473	109,297
3	Otherwise warehoused	26	29	27	30	47
	Total additions	64,210	76,433	86,460	97,503	109,344
	Deduct:					
	Entered for consumption:					
5	Matured	11,800	11,918	13,189	12,678	13,322
6	Unmatured	660	705	718	767	800
7	Exported in bond	13,866	14,700	18,676	18,883	23,668
8	Taken for redistillation	8,962	12,837	16,016	19,613	22,608
9	Otherwise accounted for	13,405	14,189	15,717	17,374	16,469
10	Total deductions	48,693	54,349	64,316	69,315	76,867
11	In warehouse at end of year	194,942	217,026	239,170	267,358	299,835

¹ See explanatory comment on page 8.

TABLE 9. Imports and Exports of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1966 to 1970

Details		1966	1967	1968	1969	1970
	'000 of					
Spirits:						
Imports	\$	22,502	27,515	27,416	28,081	32,148
Exports of domestic stock	\$	118,018	126,827	155,257	158,528	191,282
Wines:						
Imports	\$	12,517	16,068	17,771	16,668	25,763
Exports of domestic stock	\$	36	46	125	87	160
Beer:						
Imports	\$	925	1,001	1,763	1,682	1,707
Exports of domestic stock	\$	4,485	4,510	3,951	3,863	4,270
Total:						
Imports	\$	35,944	44,584	46,950	46,431	59,618
Exports²	\$	122,539	131,383	159,333	162,478	195,712
Spirits:						
Imports	proof gal.	3,723	5,030	4,910	5,402	6,507
Exports of domestic stock	"	13,810	14,588	18,317	19,009	23,393
Wines:						
Imports	gal.	3,511	4,509	4,841	4,257	6,647
Exports of domestic stock	"	9	12	29	24	40
Beer:						
Imports	"	557	629	1,171	1,045	1,033
Exports of domestic stock	"	3,544	3,566	3,181	3,170	3,682
Total:						
Imports	"	7,791	10,168	10,922	10,704	14,187
Exports²	"	17,363	18,166	21,527	22,203	27,115

¹ See explanatory comment on page 9.

² Does not include foreign produce re-exported.

TABLE 10. Sales of Alcoholic Beverages by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	24,915	29,113	31,759	33,009	35,853
Prince Edward Island	6,242	6,909	7,781	8,586	9,086
Nova Scotia	44,711	47,403	51,397	58,651	63,528
New Brunswick	34,447	36,467	38,220	47,779	44,160
Quebec	298,207	320,409	353,449	311,984 ¹	390,029
Ontario	494,036	511,229	559,759	654,500	647,450
Manitoba	65,092	70,727	73,660	78,840	85,027
Saskatchewan	56,888	62,745	68,920	71,825	73,013
Alberta	95,068	105,488	116,206	125,789	140,488
British Columbia	141,140	155,952	169,086	184,988	205,878
Yukon	2,541	2,882	3,090	3,726	4,035
Northwest Territories	2,669	3,143	3,463	3,982	4,783
Totals	1,265,956	1,352,467	1,476,790	1,583,659	1,703,330

¹ Includes 8 per cent retail sales tax collected at outlets, 10,140.

TABLE 10 A. Sales of Spirits by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	8,570	11,210	12,362	13,239	13,956
Prince Edward Island	3,564	3,993	4,491	4,853	5,040
Nova Scotia	21,536	23,512	25,788	29,459	31,271
New Brunswick	15,894	17,469	18,373	24,913	20,121
Quebec	131,651	144,284	160,220	110,853	162,324
Ontario	252,651	257,759	291,653	359,442	324,421
Manitoba	28,499	32,342	34,622	37,577	40,632
Saskatchewan	25,285	29,299	32,431	34,441	34,650
Alberta	47,983	54,810	60,675	66,640	72,766
British Columbia	78,304	83,665	90,551	99,656	107,697
Yukon	1,173	1,377	1,527	1,800	1,925
Northwest Territories	1,268	1,562	1,675	1,960	2,398
Totals	616,378	661,282	734,368	784,833	817,201

TABLE 10 B. Sales of Wines by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	626	677	730	834	964
Prince Edward Island	377	401	436	479	541
Nova Scotia	3,056	3,166	3,414	3,876	4,624
New Brunswick	2,796	2,870	2,906	3,520	3,790
Quebec	28,504	31,427	35,056	26,792	42,012
Ontario	32,633	35,291	41,342	54,407	55,336
Manitoba	4,051	4,471	4,908	5,583	6,380
Saskatchewan	3,957	4,399	4,813	5,288	5,593
Alberta	6,546	7,780	8,778	10,249	12,543
British Columbia	12,194	12,867	14,815	18,227	22,179
Yukon	197	225	265	292	326
Northwest Territories	196	237	286	324	392
Totals	95,133	103,811	117,749	129,871	154,680

TABLE 10 C. Sales of Beer by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	15,719	17,226	18,667	18,936	20,933
Prince Edward Island	2,301	2,515	2,854	3,254	3,505
Nova Scotia	20,119	20,725	22,195	25,316	27,633
New Brunswick	15,757	16,128	16,941	19,346	20,249
Quebec	138,052	144,698	158,173	174,339	185,693
Ontario	208,752	218,179	226,764	240,651	267,693
Manitoba	32,542	33,914	34,130	35,680	38,015
Saskatchewan	27,646	29,047	31,676	32,096	32,770
Alberta	40,539	42,898	46,753	48,900	55,179
British Columbia	50,642	59,420	63,720	67,105	76,002
Yukon	1,171	1,280	1,298	1,634	1,784
Northwest Territories	1,205	1,344	1,502	1,698	1,993
Totals	554,445	587,374	624,673	668,955	731,449

TABLE 11. Sales of Alcoholic Beverages by Volume

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	4,271	4,765	5,122	4,900	5,404
Prince Edward Island	956	982	960	1,154	1,232
Nova Scotia	8,592	8,879	9,212	9,983	10,121
New Brunswick	6,355	6,453	6,763	7,336	6,869
Quebec	92,967	96,981	103,241	104,718	107,614
Ontario	120,388	124,940	127,511	127,355	138,811
Manitoba	14,627	15,484	15,577	15,927	16,736
Saskatchewan	13,290	13,535	13,952	13,463	13,445
Alberta	21,539	22,810	24,340	25,380	27,515
British Columbia	28,471	32,921	34,645	35,395	39,469
Yukon	336	371	384	464	519
Northwest Territories	326	381	364	425	487
Totals	312,118	328,502	342,071	346,500	368,222

TABLE 11 A. Sales of Spirits by Volume

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	257	336	364	347	369
Prince Edward Island	108	122	130	134	137
Nova Scotia	699	764	819	872	849
New Brunswick	473	518	538	701	510
Quebec	4,159	4,552	4,892	2,969	4,634
Ontario	8,724	8,474	9,383	10,836	9,779
Manitoba	885	999	1,046	1,078	1,170
Saskatchewan	799	949	986	968	991
Alberta	1,451	1,625	1,724	1,811	1,979
British Columbia	2,659	2,860	2,987	3,110	3,379
Yukon	32	37	40	45	49
Northwest Territories	31	39	37	45	53
Totals	20,277	21,275	22,946	22,916	23,899

TABLE 11 B. Sales of Wines by Volume

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	55	57	58	59	66
Prince Edward Island	52	46	49	53	56
Nova Scotia	387	394	420	458	482
New Brunswick	341	343	341	398	409
Quebec	3,264	3,579	3,769	2,599	4,313
Ontario	4,024	4,119	4,652	5,861	5,857
Manitoba	520	568	611	698	794
Saskatchewan	565	615	633	648	682
Alberta	895	1,054	1,138	1,314	1,613
British Columbia	1,862	1,868	1,998	2,349	2,784
Yukon	18	21	23	25	29
Northwest Territories	17	19	22	25	30
Totals	12,000	12,683	13,714	14,487	17,115

TABLE 11 C. Sales of Beer by Volume

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	3,959	4,372	4,700	4,494	4,969
Prince Edward Island	796	814	781	967	1,039
Nova Scotia	7,506	7,721	7,973	8,653	8,790
New Brunswick	5,541	5,592	5,884	6,237	5,950
Quebec	85,544	88,850	94,580	99,150	98,667
Ontario	107,640	112,347	113,476	110,658	123,175
Manitoba	13,222	13,917	13,920	14,151	14,772
Saskatchewan	11,926	11,971	12,333	11,847	11,772
Alberta	19,193	20,131	21,478	22,255	23,923
British Columbia	23,950	28,193	29,660	29,936	33,306
Yukon	286	313	321	394	441
Northwest Territories	278	323	305	355	404
Totals	279,841	294,544	305,411	309,097	327,208

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1966 to 1970

Nature of levy	1966	1967	1968	1969	1970
thousands of dollars					
On spirits:					
Excise duty	156,942	158,157	180,401	185,367	194,733
Licences	9	9	10	10	10
Import duty	36,208	40,858	42,607	41,678	49,547
Total on spirits	193,159	199,024	223,018	227,055	244,290
On wines:					
Excise taxes	4,402	4,752	5,327	5,860	6,991
Import duty	2,801	3,479	3,754	3,306	5,001
Total on wines	7,203	8,231	9,081	9,166	11,992
On beer:					
Excise duty	107,917	113,254	120,239	134,970	139,353
Licences	3	3	3	3	3
Import duty	314	352	660	608	622
Total on beer	108,234	113,609	120,902	135,581	139,978
Grand totals²	308,596	320,864	353,001	371,802	396,260

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1966 to 1970

Government	1966	1967	1968	1969	1970
thousands of dollars					
Government of Canada	308,596	320,864	353,001	371,802	396,260
Provincial and Territorial Governments:					
Newfoundland	8,512	9,879	10,537	11,806	12,916
Prince Edward Island	2,457	2,688	3,069	3,416	3,665
Nova Scotia	15,336	15,950	17,168	20,040	23,935
New Brunswick	12,295	12,815	13,360	17,633	17,662
Quebec	82,152	89,560	98,587	75,541	111,287
Ontario	126,740	135,154	150,632	194,013	180,404
Manitoba	21,328	23,408	23,701	25,789	27,941
Saskatchewan	18,911	21,632	24,589	25,754	26,476
Alberta	31,058	35,405	39,359	41,512	47,372
British Columbia	41,820	44,981	50,711	56,180	61,662
Sub-totals	360,609	391,472	431,713	471,684	513,320
Yukon	1,053	1,157	1,292	1,666	1,808
Northwest Territories	1,226	1,440	1,707	1,908	2,148
Totals, Provincial and Territorial Governments	362,888	394,069	434,712	475,258	517,276
Totals, all Governments	671,484	714,933	787,713	847,060	913,536

PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue
number

Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A., E.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A., E.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., E. and F.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A., E. and F.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A., E.
- 68-209 Provincial Government Finance—Debt, A., E.
- 61-204 Provincial Government Enterprise Finance, A., E. and F.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

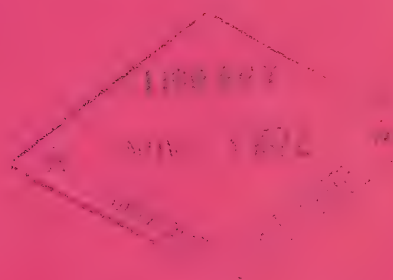
Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED MARCH 31, 1971

1970



STATISTICS CANADA
Governments Division
Provincial Government Section

THE CONTROL AND SALE OF ALCOHOLIC
BEVERAGES IN CANADA

1970

(Fiscal Year Ended March 31, 1971)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board are for the following periods:

- 52 weeks ended March 25, 1967.
- 53 weeks ended March 30, 1968.
- 52 weeks ended March 29, 1969.
- 52 weeks ended March 28, 1970.
- 52 weeks ended March 27, 1971.

INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1971 amounted to approximately \$984 million, an increase of \$70 million or 8 per cent over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$460 million; \$97 million was obtained from the issue of licences and permits; \$1 million from fines and confiscations. Sales tax revenue was derived from a 10 per cent tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$899 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$274 thousand). A description of these items is given on page 6.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7 per cent; Prince Edward Island, 8 per cent (increased from 7 per cent effective March 19, 1971); Nova Scotia, 7 per cent; New Brunswick, 8 per cent; Quebec, 8 per cent, beer exempt; Ontario, special rate of 10 per cent, draught beer exempt; Manitoba, 5 per cent; Saskat-

chewan, 5 per cent; British Columbia, 5 per cent, draught beer exempt. The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1971 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$359 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$8 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$57 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12 per cent (including Old Age Security Tax of 3 per cent) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general

revenue in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 1 and Table 2 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 1 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Costs incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 7.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor

control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 35 in the fiscal year ended March 31, 1971. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1970	March 31, 1971
Newfoundland.....	28	32
Prince Edward Island	10	10
Nova Scotia	66	66
New Brunswick	58	59
Quebec	237	243
Ontario	422 ¹	433 ¹
Manitoba	44 ¹	43 ¹
Saskatchewan.....	73 ¹	73 ¹
Alberta	144	148
British Columbia	140 ¹	151 ¹
Yukon	5	5
Northwest Territories	6 ¹	6 ¹
Totals	1, 233	1, 269

¹ In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

	March 31, 1970	March 31, 1971
Ontario	35	40
Manitoba	75	91
Saskatchewan.....	100	117
British Columbia	1	1
Northwest Territories	6	6
Totals	217	255

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must

hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 4 shows the value and **Table 5**, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and **4B** and **Tables 5A** and **5B** expand the information in **Tables 4** and **5** to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item 4, Inventories, shows the value of stock for sale (item 4.1) and stock in bond (item 4.2). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has

not been placed in warehouse at year-end and imported liquor in transit. Item 4.3 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1967 to 1971, as presented in **Table 7**, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publications: "Distilleries" (Catalogue 32-206): "Breweries" (Catalogue 32-205) and "Wineries" (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1966 to 1970 and is obtained from Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 per cent of alcohol and 43 per cent of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in **Table 7** and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (**Table 12**) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for

industrial uses and allowable losses in processing such as loss from evaporation.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five year

period. The source of the data is the monthly Statistics Canada publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue 65-004).

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

STATISTICAL TABLES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1971

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales.....	17,731	9,895	69,966	48,772
2	Deduct cost of goods sold ²	8,505	6,340	38,373	25,846
3	Gross profit on sales (item 1 less item 2).....	9,226	3,555	31,593	22,926
4	Deduct administrative and general expenses less miscellaneous income ³	1,706	533	6,120	4,349
5	Net income from sales (item 3 less item 4).....	7,520	3,022	25,473	18,577
6	Sales tax.....	—	899	—	—
7	Licences and permits ⁴	6,901	34	697	510
8	Fines and confiscations ⁴	29	28	79	192
9	Total revenue from the control and sale of alcoholic beverages.....	14,450	3,983	26,249	19,279

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 5.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1971

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net Income shown in annual report of Liquor Authority.....	14,450	3,056	23,625	19,087
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits.....	6,901	34	590	510
3	Fines and confiscations.....	29	—	79	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses.....	—	—	2,413	—
5	Maintenance of prisoners.....	—	—	104	—
6	Net income from sales (Table 1, item 5).....	7,520	3,022	25,473	18,577
	Add:				
7	Liquor revenue of province (items 2 and 3).....	6,930	34	669	510
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax.....	—	899	—	—
9	Licences and permits.....	—	—	107	—
10	Fines and confiscations.....	—	28 ²	—	192
11	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).....	14,450	3,983	26,249	19,279

¹ Collected by provincial governments or by liquor authorities on behalf of provincial governments.

² This amount was paid to municipalities.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1971

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines.....	\$ —	—	—	—
2	.....	gal. —	—	—	—
3	Beer.....	\$ 22,063	—	—	—
4	.....	gal. 5,257	—	—	—

¹ Value figures are included in Table 4 and volume figures in Table 5.

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹
Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
215,832	415,373	93,530	75,886	156,391	224,238	4,289	5,589	1,337,492	1
108,848	231,922	61,941	46,185	92,030	146,124	2,362	2,915	771,391	2
106,984	183,451	31,589	29,701	64,361	78,114	1,927	2,674	566,101	3
25,387	35,748	5,262	2,485	10,353	12,918	373	371	105,605	4
81,597	147,703	26,327	27,216	54,008	65,196	1,554	2,303	460,496	5
—	—	—	—	—	—	274	—	1,173	6
34,244	47,305	3,918	308	2,201	985	24	101	97,228	7
261	—	515	371	—	—	13	—	1,488	8
116,102	195,008	30,760	27,895⁵	56,209	66,181	1,865	2,404	560,385	9

³ The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — P.E.I., 14; N.S., 655; N.B., 157; Que., 706; Sask., 67; Alta., 688; B.C., 399; total, 2,686; capital expenditures — Nfld., 34; P.E.I., 87; N.B., 367; Que., 1,823; Ont., 1,870; Man., 321; Sask., 8; total, 4,510; profit on sale of fixed assets, Que., 4; B.C., 9; total 13.

⁴ Before deducting any payments to municipalities out of liquor control authority revenue.

⁵ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
115,387	193,209	30,241	27,500	56,209	66,031	1,578	2,404	552,777	1
- 34,244	- 45,654	- 3,918	- 308	- 2,201	- 985	- 24	- 101	- 95,470	2
3	—	—	1	—	—	—	—	112	3
457	148	4	25	—	150	—	—	3,197	4
—	—	—	—	—	—	—	—	104	5
81,597	147,703	26,327	27,216	54,008	65,196	1,554	2,303	460,496	6
34,247	45,654	3,918	309	2,201	985	24	101	95,582	7
—	—	—	—	—	—	274	—	1,173	8
—	1,651 ²	—	—	—	—	—	—	1,758	9
258	—	515	370 ³	—	—	13 ³	—	1,376	10
116,102	195,008	30,760	27,895⁴	56,209	66,181	1,865	2,404	560,385	11

³ Estimated.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹
Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	9,772	—	—	—	—	—	—	9,772	1
—	1,270	—	—	—	—	—	—	1,270	2
215,067	272,220	²	—	—	—	—	—	509,350	3
106,264	126,399	²	—	—	—	—	—	237,920	4

² Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,694 (1,149 gallons) made through retail outlets of breweries during the year ended March 31, 1971 are included in sales by the liquor authorities.

TABLE 4. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol.....	1	..	5	—
3	Brandy	286	..	549	535
4	Gin	871	..	2,545	2,523
5	Liqueurs	247	..	473	324
6	Rum	8,469	..	20,329	9,388
7	Whisky	4,776	..	8,027	7,589
8	Vodka	433	..	2,646	1,655
9	Other.....	2	..	—	11
9	Total spirits	15,085	5,474	34,574	22,025
10	Wines:				
11	Sparkling ²	107	..	377	..
12	Other.....	1,066	..	5,032	..
12	Total wines	1,173	619	5,409	4,400
13	Beer	23,536	3,802	29,983	22,347
14	Total sales³	39,794	9,895⁴	69,966	48,772

¹ For explanation of the basis on which these data are reported, see commentary on page 8.

² For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol.....	1	..	5	..
3	Brandy	3	..	231	..
4	Gin	720	..	2,270	..
5	Liqueurs	73	..	253	..
6	Rum	3,279	..	15,473	..
7	Whisky	2,742	..	6,072	5,695
8	Vodka	433	..	2,646	..
9	Other.....	—	..	—	..
9	Total spirits	7,251	..	26,950	..
10	Wines:				
11	Sparkling ¹	90	..	330	..
12	Other.....	412	..	3,687	..
12	Total wines	502	..	4,017	..
13	Beer	23,196	..	29,652	..
14	Total sales	30,949	..	60,619	..

See footnote 2 Table 4.

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol.....	—	..	—	..
3	Brandy	283	..	318	..
4	Gin	151	..	275	..
5	Liqueurs	174	..	220	..
6	Rum	5,190	..	4,856	..
7	Whisky	2,034	..	1,955	1,894
8	Vodka	—	..	—	..
9	Other.....	2	..	—	..
9	Total spirits	7,834	..	7,624	..
10	Wines:				
11	Sparkling ¹	17	..	47	..
12	Other.....	654	..	1,345	..
12	Total wines	671	..	1,392	..
13	Beer	340	..	331	..
14	Total sales	8,845	..	9,347	..

¹ See footnote 2 Table 4.

TABLE 4. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
12,218	1,779	14	1	4	8	—	—	..	1
20,013	15,105	1,519	874	2,491	2,976	42	34	..	2
61,320	34,928	3,035	2,775	6,511	12,438	110	117	..	3
9,725	13,686	1,252	924	2,845	4,381	122	91	..	4
13,552	39,214	6,110	4,352	13,402	15,924	312	553	..	5
42,357	218,340	30,925	25,204	46,970	68,711	1,192	1,699	..	6
7,660	19,736	2,599	1,444	5,087	7,806	162	201	..	7
597	4,218	74	64	263	2,416	—	—	..	8
167,442	347,006	45,528	35,638	77,573	114,660	1,940	2,695	869,640	9
4,768	..	1,286	535	2,011	1,926	94	..	..	10
42,073	..	5,855	5,236	13,144	24,886	268	..	..	11
46,841	64,784	7,141	5,771	15,155	26,812	362	484	178,951	12
216,616	285,575	40,861	34,477	63,663	82,766	1,987	2,410	808,023	13
430,899	697,365	93,530	75,886	156,391	224,238	4,289⁵	5,589	1,856,614	14

³ Before deducting discounts and rebates as follows: Nova Scotia, 27; Ontario, 134; Saskatchewan, 1; Total, 162.

⁴ Includes health tax of 10 per cent on retail selling price amounting to 899. See Table 1, item 6.

⁵ Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 274. See Table 1, item 6.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
12,218	1,779	14	1	4	8	—	—	1
3,162	6,191	617	158	416	111	6	—	2
45,099	28,193	2,407	2,368	4,994	10,124	93	97	3
5,118	6,348	610	595	1,143	1,790	12	26	4
9,400	30,009	4,338	2,196	10,530	12,005	238	362	5
28,138	192,233	27,984	23,564	41,260	55,859	1,002	1,413	6
6,973	18,890	2,414	1,335	4,745	7,493	160	201	7
—	3,264	36	30	59	1,643	—	—	8
110,108	286,907	38,420	30,247	63,151	89,033	1,511	2,099	9
1,606	..	920	367	1,496	1,386	62	..	10
9,315	..	4,243	4,495	8,521	17,554	176	..	11
10,921	38,219	5,163	4,862	10,017	18,940	238	359	12
215,533	283,973	40,672	34,319	62,592	81,699	1,938	2,408	13
336,562	609,099	84,255	69,428	135,760	189,672	3,687	4,866	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
16,851	8,914	902	716	2,075	2,865	36	34	2
16,221	6,735	628	407	1,517	2,315	17	20	3
4,607	7,338	642	329	1,702	2,591	110	65	4
4,152	9,205	1,772	2,156	2,872	3,918	74	191	5
14,219	26,107	2,941	1,640	5,710	12,852	190	286	6
687	846	185	109	342	313	2	—	7
597	954	38	34	204	773	—	—	8
57,334	60,099	7,108	5,391	14,422	25,627	429	596	9
3,162	..	366	168	515	539	32	..	10
32,758	..	1,612	741	4,623	7,332	92	..	11
35,920	26,565	1,978	909	5,138	7,871	124	125	12
1,083	1,602	189	158	1,071	1,068	49	2	13
94,337	88,266	9,275	6,458	20,631	34,566	602	723	14

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	8	3	14	12
3	Brandy	25	11	72	67
4	Gin	7	1	12	8
5	Liqueurs	238	72	563	250
6	Rum	114	48	209	185
7	Whisky	11	13	73	43
8	Vodka	—	—	—	—
9	Other	—	—	—	—
9	Total spirits	403	148	943	565
10	Wines:				
11	Sparkling ²	5	..	40	..
12	Other	77	..	509	..
12	Total wines	82	63	549	461
13	Beer	5,582	1,113	9,481	6,530
14	Total sales	6,067	1,324	10,973	7,556

¹ For explanation, see commentary on page 8.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	—	2	6	3
4	Gin	21	9	65	49
5	Liqueurs	2	—	7	5
6	Rum	84	57	433	197
7	Whisky	66	39	164	141
8	Vodka	11	13	73	43
9	Other	—	—	—	—
9	Total spirits	184	120	748	438
10	Wines:				
11	Sparkling ¹	4	..	39	..
12	Other	39	..	414	..
12	Total wines	43	..	453	411
13	Beer	5,522	..	9,419	6,499
14	Total sales	5,749	..	10,620	7,348

¹ See footnote 2, Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol	—	—	—	—
3	Brandy	8	1	8	9
4	Gin	4	2	7	18
5	Liqueurs	5	1	5	3
6	Rum	154	15	130	53
7	Whisky	48	9	45	44
8	Vodka	—	—	—	—
9	Other	—	—	—	—
9	Total spirits	219	28	195	127
10	Wines:				
11	Sparkling ¹	1	..	1	..
12	Other	38	..	95	..
12	Total wines	39	..	96	50
13	Beer	60	..	62	31
14	Total sales	318	..	353	208

¹ See footnote 2, Table 4.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
401	71	—	—	—	—	—	—	472	1
435	425	43	23	66	81	1	1	1,112	2
1,888	1,103	95	82	191	396	3	2	3,935	3
253	375	37	25	78	121	3	2	922	4
399	1,211	182	121	377	484	8	13	3,918	5
1,146	6,531	883	715	1,241	2,021	30	34	13,157	6
225	610	77	42	144	246	4	5	1,493	7
13	127	4	2	7	228	—	—	381	8
4,760	10,453	1,321	1,010	2,104	3,577	49	57	25,390	9
240	..	110	35	153	141	6	..	..	10
4,499	..	769	657	1,766	3,132	25	..	..	11
4,739	6,746	879	692	1,919	3,273	31	37	19,471	12
106,571	131,094	15,509	12,383	24,131	36,285	482	510	349,671	13
116,070	148,293	17,709	14,085	28,154	43,135	562	604	394,532	14

² See footnote 2, Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
401	71	—	—	—	—	—	—	1
93	190	18	4	12	4	—	—	2
1,427	903	75	70	148	327	3	2	3
158	197	18	17	34	59	—	1	4
285	939	131	63	289	378	7	9	5
792	5,876	808	675	1,102	1,724	25	30	6
207	588	72	39	135	237	4	5	7
—	105	2	1	2	161	—	—	8
3,363	8,869	1,124	869	1,722	2,890	39	47	9
110	..	85	27	137	127	4	..	10
1,620	..	651	609	1,367	2,662	20	..	11
1,730	4,773	736	636	1,504	2,789	24	31	12
106,404	130,829	15,477	12,355	23,914	36,099	474	509	13
111,497	144,471	17,337	13,860	27,140	41,778	537	587	14

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
342	235	25	19	54	77	1	1	2
461	200	20	12	43	69	—	—	3
95	178	19	8	44	62	3	1	4
114	272	51	58	88	106	1	4	5
354	655	75	40	139	297	5	4	6
18	22	5	3	9	9	—	—	7
13	22	2	1	5	67	—	—	8
1,397	1,584	197	141	382	687	10	10	9
130	..	25	8	16	14	2	..	10
2,879	..	118	48	399	470	5	..	11
3,009	1,973	143	56	415	484	7	6	12
167	265	32	28	217	186	8	1	13
4,573	3,822	372	225	1,014	1,357	25	17	14

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1971

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,010	242	748	1,493
2	Accounts receivable	563	3	240	1
3	Prepaid expenses	25	—	—	15
4	Inventories:				
	1. Stock for sale ²	2,932	685	3,805	4,103
	2. Stock in bond ³	412	—	378	—
	3. Other materials and supplies	71	—	—	—
	Sub-totals	3,415	685	4,183	4,103
5	Loans and advances receivable	—	—	—	—
6	Investments:				
	1. Provincial government bonds	—	—	—	19
	2. Mortgages and agreements for sale	—	—	—	3
	Sub-totals	—	—	—	22
7	Fixed assets ⁵	310	236	3,259	1,589
8	Deferred charges	—	—	105	—
9	Other assets	—	—	—	—
10	Total assets	5,323⁶	1,166	8,535	7,223⁶
	Liabilities				
1	Accounts payable	590	140	2,007	2,436
2	Accrued expenditure and deferred credits	—	—	—	—
3	Mortgages and agreements for sale	—	—	—	—
4	Trust and deposit accounts (net)	—	—	—	—
5	Other liabilities	—	—	—	—
6	Total liabilities	590	140	2,007	2,436
	Net worth				
7	Interest-free working capital provided by provincial government	150	—	—	—
8	Reserves:				
	1. Contingencies	—	—	—	—
	2. Acquisition of capital assets	—	—	—	—
	3. Insurance	—	—	—	—
	4. Other	310	—	500	—
	Sub-totals	310	—	500	—
9	Surplus (unremitted to Provincial Treasurer)	4,273	1,026	6,028	4,787
10	Total net worth	4,733	1,026	6,528	4,787
11	Total liabilities and net worth	5,323⁶	1,166	8,535	7,223⁶

¹ Includes short-term investments, 21,354.

² Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

³ Excludes Government of Canada excise duties and taxes.

⁴ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1971

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
1,501	10,888	1,039	22,845 ¹	775	5,044	409	129	46,123	1
3,025	4,907	37	48	98	67	12	7	9,008	2
—	41	51	92	73	52	—	—	349	3
27,881	28,272	3,252	4,258	4,901	7,869	405	857	89,220	4
—	7,242	710	26	2,021	1,712	24	—	12,525	
485	245	52	19	1	16	—	—	889	
28,366	35,759	4,014	4,303	6,923	9,597	429	857	102,634	
—	—	—	—	—	254	—	—	254	5
—	—	—	—	—	—	—	—	19	6
—	26	—	43	—	—	—	4	72	
—	26	—	43	—	—	—	—	91	
14,003	—	—	1,583	9,342	2,310	—	—	32,632	7
339	—	—	—	—	—	—	—	444	8
—	—	—	—	10	—	—	—	10	9
47,234 ⁶	51,621 ⁶	5,141 ⁶	28,914 ⁷	17,221 ⁶	17,324	850	993 ⁶	191,545	10
6,654	18,255	2,239	10	7,260	9,139	83	214	49,027	1
—	2,043	152	116	—	—	—	—	2,311	2
184	—	—	—	—	—	—	—	184	3
—	396	—	—	—	—	—	—	396	4
—	4,353	400	786	—	—	—	—	5,539	5
6,838	25,047	2,791	912	7,260	9,139	83	214	57,457	6
—	—	—	—	—	—	—	—	150	7
—	500	—	2,000	—	—	—	—	2,500	8
—	—	—	2,324	—	—	—	—	2,324	
1,000	1,000	—	—	—	—	—	—	2,000	
1,250	—	—	—	9,952	1,051	—	—	13,063	
2,250	1,500	—	4,324	9,952	1,051	—	—	19,887	
38,146	25,074	2,350	23,678	9	7,134	767	779	114,051	9
40,396	26,574	2,350	28,002	9,961	8,185	767	779	134,088	10
47,234 ⁶	51,621 ⁶	5,141 ⁶	28,914 ⁷	17,221 ⁶	17,324	850	993 ⁶	191,545	11

⁵ See explanatory comment on capital expenditures, page 6.

⁶ Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 6; N.B., 57; Quebec, 2,120; Ontario, 270; Manitoba, 136; Alberta, 297; N.W.T., 4; total, 2,890.

⁷ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

TABLE 7. Production of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1967 to 1971

Type		1967	1968	1969	1970	1971
	'000 of					
Spirits	proof gal.	62,389	70,738	76,824	84,650	84,359
Wines ²	gal.	11,425	11,654	13,850	13,643	15,202
Beer	"	313,959	325,349	331,423	349,174	373,711

¹ See explanatory comment on page 8.

² On a calendar year basis.

TABLE 8. Warehousing Transactions in Spirits¹
Fiscal Years Ended March 31, 1967 to 1971

No.	Details	1967	1968	1969	1970	1971
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	194,942	217,026	239,170	267,358	299,835
	Add:					
2	Warehoused during year from distillery	76,404	86,433	97,473	109,297	111,532
3	Otherwise warehoused	29	27	30	47	257
4	Total additions	76,433	86,460	97,503	109,344	111,789
	Deduct:					
	Entered for consumption:					
5	Matured	11,918	13,189	12,678	13,322	14,326
6	Unmatured	705	718	767	800	827
7	Exported in bond	14,700	18,676	18,883	23,668	23,870
8	Taken for redistillation	12,837	16,016	19,613	22,608	25,096
9	Otherwise accounted for	14,189	15,717	17,374	16,469	17,371
10	Total deductions	54,349	64,316	69,315	76,867	81,490
11	In warehouse at end of year	217,026	239,170	267,358	299,835	330,134

¹ See explanatory comment on page 8.

TABLE 9. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1967 to 1971

Details		1967	1968	1969	1970	1971
	'000 of					
Spirits:						
Imports	\$	27,515	27,416	28,081	32,148	33,169
Exports of domestic stock	\$	126,827	155,257	158,528	191,282	187,138
Wines:						
Imports	\$	16,068	17,771	16,668	25,763	28,189
Exports of domestic stock	\$	46	125	87	160	158
Beer:						
Imports	\$	1,001	1,763	1,682	1,707	1,942
Exports of domestic stock	\$	4,510	3,951	3,863	4,270	4,507
Total:						
Imports	\$	44,584	46,950	46,431	59,618	63,300
Exports ²	\$	131,383	159,333	162,478	195,712	191,803
Spirits:						
Imports	proof gal.	5,030	4,910	5,402	6,507	6,427
Exports of domestic stock	"	14,588	18,317	19,009	23,393	24,112
Wines:						
Imports	gal.	4,509	4,841	4,257	6,647	7,185
Exports of domestic stock	"	12	29	24	40	41
Beer:						
Imports	"	629	1,171	1,045	1,033	1,158
Exports of domestic stock	"	3,566	3,181	3,170	3,682	3,617
Total:						
Imports	"	10,168	10,922	10,704	14,187	14,770
Exports ²	"	18,166	21,527	22,203	27,115	27,770

¹ See explanatory comment on page 9.

² Does not include foreign produce re-exported.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of dollars				
Newfoundland	29,113	31,759	33,009	35,853	39,794
Prince Edward Island	6,909	7,781	8,586	9,086	9,895
Nova Scotia	47,403	51,397	58,651	63,528	69,406
New Brunswick	36,467	38,220	47,779	44,160	48,772
Quebec	320,409	353,449	311,984 ¹	390,029	440,999
Ontario	511,229	559,759	654,500	647,450	697,565
Manitoba	70,727	73,660	78,840	85,027	93,536
Saskatchewan	62,745	68,920	71,825	73,013	75,886
Alberta	105,488	116,206	125,789	140,488	156,391
British Columbia	155,952	169,086	184,988	205,878	224,238
Yukon	2,882	3,090	3,726	4,035	4,289
Northwest Territories	3,143	3,463	3,982	4,783	5,589
Totals	1,352,467	1,476,790	1,583,659	1,703,330	1,856,614

¹ Includes 8 per cent retail sales tax collected at outlets, 10,140.

TABLE 10 A. Sales of Spirits by Value
Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of dollars				
Newfoundland	11,210	12,362	13,239	13,956	15,085
Prince Edward Island	3,993	4,491	4,853	5,040	5,474
Nova Scotia	23,512	25,788	29,459	31,271	34,574
New Brunswick	17,469	18,373	24,913	20,121	22,025
Quebec	144,284	160,220	110,853	162,324	167,442
Ontario	257,759	291,653	359,442	324,421	347,006
Manitoba	32,342	34,622	37,577	40,632	45,528
Saskatchewan	29,299	32,431	34,441	34,650	35,638
Alberta	54,810	60,675	66,640	72,766	77,573
British Columbia	83,665	90,551	99,656	107,697	114,660
Yukon	1,377	1,527	1,800	1,925	1,940
Northwest Territories	1,562	1,675	1,960	2,398	2,695
Totals	661,282	734,368	784,833	817,201	869,640

TABLE 10 B. Sales of Wines by Value
Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of dollars				
Newfoundland	677	730	834	964	1,173
Prince Edward Island	401	436	479	541	619
Nova Scotia	3,166	3,414	3,876	4,624	5,409
New Brunswick	2,870	2,906	3,520	3,790	4,400
Quebec	31,427	35,056	26,792	42,012	46,841
Ontario	35,291	41,342	54,407	55,336	64,784
Manitoba	4,471	4,908	5,583	6,380	7,141
Saskatchewan	4,399	4,813	5,288	5,593	5,771
Alberta	7,780	8,778	10,249	12,543	15,155
British Columbia	12,867	14,815	18,227	22,179	26,812
Yukon	225	265	292	326	362
Northwest Territories	237	286	324	392	484
Totals	103,811	117,749	129,871	154,680	178,951

TABLE 10 C. Sales of Beer by Value
Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of dollars				
Newfoundland	17,226	18,667	18,936	20,933	23,536
Prince Edward Island	2,515	2,854	3,254	3,505	3,802
Nova Scotia	20,725	22,195	25,316	27,633	29,983
New Brunswick	16,128	16,941	19,346	20,249	22,347
Quebec	144,698	158,173	174,339	185,693	216,616
Ontario	218,179	226,764	240,651	267,693	285,575
Manitoba	33,914	34,130	35,680	38,015	40,861
Saskatchewan	29,047	31,676	32,096	32,770	34,477
Alberta	42,898	46,753	48,900	55,179	63,663
British Columbia	59,420	63,720	67,105	76,002	82,766
Yukon	1,280	1,298	1,634	1,784	1,987
Northwest Territories	1,344	1,502	1,698	1,993	2,410
Totals	587,374	624,673	668,955	731,449	808,023

TABLE 11. Sales of Alcoholic Beverages by Volume

Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of gallons				
Newfoundland	4,765	5,122	4,900	5,404	6,067
Prince Edward Island	982	960	1,154	1,232	1,324
Nova Scotia	8,879	9,212	9,983	10,121	10,973
New Brunswick	6,453	6,763	7,336	6,869	7,556
Quebec	96,981	103,241	104,718	107,614	116,070
Ontario	124,940	127,511	127,355	138,811	148,293
Manitoba	15,484	15,577	15,927	16,736	17,709
Saskatchewan	13,535	13,952	13,463	13,445	14,085
Alberta	22,810	24,340	25,380	27,515	28,154
British Columbia	32,921	34,645	35,395	39,469	43,135
Yukon	371	384	464	519	562
Northwest Territories	381	364	425	487	604
Totals	328,502	342,071	346,500	368,222	394,532

TABLE 11 A. Sales of Spirits by Volume

Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of gallons				
Newfoundland	336	364	347	369	403
Prince Edward Island	122	130	134	137	148
Nova Scotia	764	819	872	849	943
New Brunswick	518	538	701	510	565
Quebec	4,552	4,892	2,969	4,634	4,760
Ontario	8,474	9,383	10,836	9,779	10,453
Manitoba	999	1,046	1,078	1,170	1,321
Saskatchewan	949	986	968	991	1,010
Alberta	1,625	1,724	1,811	1,979	2,104
British Columbia	2,860	2,987	3,110	3,379	3,577
Yukon	37	40	45	49	49
Northwest Territories	39	37	45	53	57
Totals	21,275	22,946	22,916	23,899	25,390

TABLE 11 B. Sales of Wines by Volume

Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of gallons				
Newfoundland	57	58	59	66	82
Prince Edward Island	46	49	53	56	63
Nova Scotia	394	420	458	482	549
New Brunswick	343	341	398	409	461
Quebec	3,579	3,769	2,599	4,313	4,739
Ontario	4,119	4,652	5,861	5,857	6,746
Manitoba	568	611	698	794	879
Saskatchewan	615	633	648	682	692
Alberta	1,054	1,138	1,314	1,613	1,919
British Columbia	1,868	1,998	2,349	2,784	3,273
Yukon	21	23	25	29	31
Northwest Territories	19	22	25	30	37
Totals	12,683	13,714	14,487	17,115	19,471

TABLE 11 C. Sales of Beer by Volume

Fiscal Years Ended March 31, 1967 to 1971

	1967	1968	1969	1970	1971
	thousands of gallons				
Newfoundland	4,372	4,700	4,494	4,969	5,582
Prince Edward Island	814	781	967	1,039	1,113
Nova Scotia	7,721	7,973	8,653	8,790	9,481
New Brunswick	5,592	5,884	6,237	5,950	6,530
Quebec	88,850	94,580	99,150	98,667	106,571
Ontario	112,347	113,476	110,658	123,175	131,094
Manitoba	13,917	13,920	14,151	14,772	15,509
Saskatchewan	11,971	12,333	11,847	11,772	12,383
Alberta	20,131	21,478	22,255	23,923	24,131
British Columbia	28,193	29,660	29,936	33,306	36,285
Yukon	313	321	394	441	482
Northwest Territories	323	305	355	404	510
Totals	294,544	305,411	309,097	327,208	349,671

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1967 to 1971

Nature of levy	1967	1968	1969	1970	1971
	thousands of dollars				
On spirits:					
Excise duty	158,157	180,401	185,367	194,733	209,361
Licences	9	10	10	10	11
Import duty	40,858	42,607	41,678	49,547	50,557
Total on spirits	199,024	223,018	227,055	244,290	259,929
On wines:					
Excise taxes	4,752	5,327	5,860	6,991	8,064
Import duty	3,479	3,754	3,306	5,001	5,668
Total on wines	8,231	9,081	9,166	11,992	13,732
On beer:					
Excise duty	113,254	120,239	134,970	139,353	149,154
Licences	3	3	3	3	3
Import duty	352	660	608	622	700
Total on beer	113,609	120,902	135,581	139,978	149,857
Grand totals²	320,864	353,001	371,802	396,260	423,518

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1967 to 1971

Government	1967	1968	1969	1970	1971
	thousands of dollars				
Government of Canada	320,864	353,001	371,802	396,260	423,518
Provincial and Territorial Governments:					
Newfoundland	9,879	10,537	11,806	12,916	14,450
Prince Edward Island	2,688	3,069	3,416	3,665	3,983
Nova Scotia	15,950	17,168	20,040	23,935	26,249
New Brunswick	12,815	13,360	17,633	17,662	19,279
Quebec	89,560	98,587	75,541	111,287	116,102
Ontario	135,154	150,632	194,013	180,404	195,008
Manitoba	23,408	23,701	25,789	27,941	30,760
Saskatchewan	21,632	24,589	25,754	26,476	27,895
Alberta	35,405	39,359	41,512	47,372	56,209
British Columbia	44,981	50,711	56,180	61,662	66,181
Sub-totals	391,472	431,713	471,684	513,320	556,116
Yukon	1,157	1,292	1,666	1,808	1,865
Northwest Territories	1,440	1,707	1,908	2,148	2,404
Totals, Provincial and Territorial Governments	394,069	434,712	475,258	517,276	560,385
Totals, all Governments	714,933	787,713	847,060	913,536	983,903

PUBLICATIONS OF THE GOVERNMENTS DIVISION

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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED
MARCH 31, 1972

1971

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1972

1971



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1971

(Fiscal Year Ended March 31, 1972)

(Année financière close le 31 mars 1972)

Published by Authority of
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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 53 weeks ended March 30, 1968
- 52 weeks ended March 29, 1969
- 52 weeks ended March 28, 1970
- 52 weeks ended March 27, 1971
- 52 weeks ended March 25, 1972

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 53 semaines terminées le 30 mars 1968
- 52 semaines terminées le 29 mars 1969
- 52 semaines terminées le 28 mars 1970
- 52 semaines terminées le 27 mars 1971
- 52 semaines terminées le 25 mars 1972

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March 31, 1972

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1972 amounted to approximately \$1,103 million, an increase of \$119 million or 12 % over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$541 million; \$86 million was obtained from the issue of licences and permits; \$2 million from fines and confiscations. Sales tax revenue was derived from a 10 % tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$996 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$292 thousand). A description of these items is given on page 5.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7 %; Prince Edward Island, 8 %; Nova Scotia, 7 %; New Brunswick, 8 %; Quebec, 8 %, beer exempt; Ontario, special rate of 10 %, draught beer exempt; Manitoba, 5 %; Saskatchewan, 5 %; British Columbia, 5 %, draught beer exempt. The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1972 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$396 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$9 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$67 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1972 se sont chiffrées à 1,103 millions de dollars environ, ce qui représente une augmentation de 119 millions de dollars (12 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au Tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à 541 millions de dollars; 97 millions provenaient de l'émission des licences et permis, et 2 millions des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$996,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$292,000). Ces postes sont décrits à la page 5.

Outre les recettes apparaissant au Tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 7 %; Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 7 %; Nouveau-Brunswick, 8 %; Québec, 8 % (sauf sur la bière); Ontario, taux spécial de 10 % (sauf sur la bière en fût); Manitoba, 5 %; Saskatchewan, 5 %; Colombie-Britannique, 5 % (sauf sur la bière en fût). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au Tableau 12. Les poste retenus et les montants pour l'année close le 31 mars 1972 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, 396 millions de dollars; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, 9 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, 67 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et

and the general sales tax at the rate of 12 % (including Old Age Security Tax of 3 %) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of provincial and territorial governments specifically derived from the control and sale of alcoholic beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 1 and Table 2 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 1 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax

This item represents specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume

la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques

Le Tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication "Finances des administrations publiques provinciales" (n° de catalogue 68-207). Avant l'année close le 31 mars 1966, cette publication comportait un tableau sur les recettes concernant les boissons alcooliques. Tous les renseignements qui s'y trouvaient figurent maintenant dans la présente publication aux Tableaux 1 et 2 (rapprochement entre le revenu net apparaissant dans les rapports annuels des régies des alcools, le "revenu net provenant des ventes" tel qu'il figure au Tableau 1 et les recettes totales provenant du contrôle et de la vente des boissons alcooliques).

La statistique financière des régies provinciales des alcools apparaît également dans la publication "Finances des entreprises publiques provinciales" (n° de catalogue 61-204) et dans "National Income and Expenditure Accounts" (n° de catalogue 13-001). Dans cette dernière, le revenu net provenant des ventes (poste 5 du Tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du Tableau 1:

(5) Revenu net provenant des ventes

Ce poste représente le revenu net des régies des alcools provenant de la vente des boissons alcooliques, c'est-à-dire les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente

Ce poste représente les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons

alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost incidental to collection of taxes, licences, permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control

alcoologiques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste représente le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'investissement

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le Tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au Tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'investissement imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes

revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of income of liquor authorities with total revenue specifically derived from the control and sale of alcoholic beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail selling of alcoholic beverages

The number of retail stores operated by government liquor authorities increased by 37 in the fiscal year ended March 31, 1972. The provincial and territorial breakdown is shown in the table on page 8.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Ontario, une partie des recettes provenant des licences et redevances perçues par la régie des alcools est versée aux municipalités qui ont signé un accord à cet égard et, quand un tel accord existe entre la province et une municipalité, les amendes ou une portion des amendes résultant des poursuites engagées par les agents de la sûreté municipale reviennent à la municipalité; quand il n'y a pas d'accord les amendes sont recouvrées par les magistrats au nom de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au Tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le Tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 37 au cours de l'année financière close le 31 mars 1972. La ventilation par province et territoire est présentée au tableau de la page 8.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au Tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux Tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les Tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail.

Number of Stores in Operation
Nombre de magasins en activité

	March 31, 1971 — 31 mars 1971	March 31, 1972 — 31 mars 1972
Newfoundland — Terre-Neuve	32	34
Prince Edward Island — Île-du-Prince-Édouard	10	10
Nova Scotia — Nouvelle-Écosse	66	69
New Brunswick — Nouveau-Brunswick	59	60
Québec	243	242
Ontario	433(1)	452(1)
Manitoba	43(1)	44(1)
Saskatchewan	73(1)	74(1)
Alberta	148	156
British Columbia — Colombie-Britannique	151(1)	153
Yukon	5	6
Northwest Territories — Territoires du Nord-Ouest	6(1)	6(1)
Total	1,269	1,306

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces — De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31, 1971 — 31 mars 1971	March 31, 1972 — 31 mars 1972
Ontario	40	46
Manitoba	91	106
Saskatchewan	117	120
British Columbia — Colombie-Britannique	1	—
Northwest Territories — Territoires du Nord-Ouest	6	5
Total	255	277

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total sales of alcoholic beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Ventes totales de boissons alcooliques

Le Tableau 4 donne la valeur et le Tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les Tableaux 4A et 4B et 5A et 5B développent les renseignements des Tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Assets, liabilities and net worth of provincial government liquor authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year-end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of alcoholic beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1968 to 1972, as presented in Table 7, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publication: "Distilleries" (Catalogue 32-206): "Breweries" (Catalogue 32-205) and "Wineries" (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1967 to 1971 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57 % of alcohol and 43 % of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing transactions in spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables).

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le Tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1968 à 1972 (Tableau 7), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (n° de catalogue 32-206), Brasseries (n° de catalogue 32-205) et Producteurs de vin (n° de catalogue 32-207). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1967 à 1971 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51° F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le Tableau 8 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend et les spiritueux produits au cours de l'année (voir le Tableau 7) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (Tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables).

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses and allowable losses in processing such as loss from evaporation.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and exports of alcoholic beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly Statistics Canada publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue 65-004).

Other historical tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels et les pertes admises au cours du traitement, par exemple celles due à l'évaporation.

Le poste 7, "Marchandises destinées à l'exportation", qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au Tableau 9, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

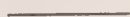
Importations et exportations de boissons alcooliques

Le Tableau 9 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans la publication mensuelle de Statistique Canada intitulée Exportations par marchandises (n° de catalogue 65-004).

Autres tableaux chronologiques

Le Tableau 10 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le Tableau 11 donne des renseignements analogues au sujet du volume des ventes. Le Tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le Tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year Ended March 31, 1972

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	21,524	10,961	78,629	55,169	254,980	476,734	103,578
2	Deduct cost of goods sold(2)	10,515	6,930	43,316	28,973	126,687	266,250	67,701
3	Gross profit on sales (item 1 less item 2)	11,009	4,031	35,313	26,196	128,293	210,484	35,877
4	Deduct administrative and general expenses less miscellaneous income.(3)	2,094	601	7,878	4,951	26,158	42,989	6,276
5	Net income from sales (item 3 less item 4)	8,915	3,430	27,435	21,245	102,135	167,495	29,601
6	Sales tax	—	996	—	—	—	—	—
7	Licences and permits(4)	8,200	42	762	679	14,019	54,294	4,112
8	Fines and confiscations(4)	27	42	72	193	303	—	634
9	Total revenue from the control and sale of alcoholic beverages.	17,142	4,510	28,269	22,117	116,457	221,789	34,347

(1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.

(2) Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

(3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — P.E.I., 21; N.S., 1,486; N.B., 157; Que., 673; Sask., 101; Alta., 417; B.C., 381; total, 3,236; capital expenditures — Nfld., 33; P.E.I., 40; N.B., 177; Que., 379; Ont., 3,527; Man., 429; Sask., 5; total, 4,590.

(4) Before deducting any payments to municipalities out of liquor authority revenue.

(5) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1972

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report of liquor authority.	17,142	3,472	25,096	21,924	101,744	219,795	33,711
	Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:							
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	8,200	42	648	679	—	52,436	4,112
4	Fines and confiscations	27	—	71	—	—	—	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:							
5	Policing and enforcement expenses	—	—	2,963	—	391	136	2
6	Maintenance of prisoners	—	—	95	—	—	—	—
7	Net income from sales (Table 1, item 5)	8,915	3,430	27,435	21,245	102,135	167,495	29,601
8	Add:							
	Liquor revenue of province (items 2, 3 and 4)	8,227	42	719	679	—	52,436	4,112
	Other liquor revenues of province not included in income of liquor authority:(1)							
9	Sales tax	—	996	—	—	—	—	—
10	Licences and permits	—	—	114	—	14,019	1,858(2)	—
11	Fines and confiscations	—	42(3)	1	193	303	—	634(3)
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	17,142	4,510	28,269	22,117	116,457	221,789	34,347

(1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

(2) This amount was paid to municipalities.

(3) Estimated.

(4) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year Ended March 31, 1972

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines	—	—	—	—	—	11,320	—
2		\$'000	—	—	—	—	1,416	—
3	Beer	26,258	—	—	—	225,089	302,104	(2)
4		'000 gal.	6,272	—	—	110,242	136,026	(2)

(1) Value figures are included in Table 4 and volume figures in Table 5.

(2) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,354 (1,127 gallons) made through retail outlets of breweries during the year ended March 31, 1972 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)

Année financière close le 31 mars 1972

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
84,075	178,953	260,870	4,522	6,509	1,536,504	Ventes brutes	1
50,930	105,458	161,542	2,461	3,402	874,165	Déduction du prix de revient des produits vendus(2)	2
33,145	73,495	99,328	2,061	3,107	662,339	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
2,562	11,698	15,101	407	399	121,114	Déduction des frais généraux et d'administration moins les revenus divers(3).	4
30,583	61,797	84,227	1,654	2,708	541,225	Revenu net provenant des ventes (poste 3 moins poste 4).	5
—	—	—	292	—	1,288	Taxe de vente	6
335	2,696	1,192	25	109	86,465	Licences et permis(4)	7
442	—	—	14	—	1,727	Amendes et saisies(4)	8
31,360(5)	64,493	85,419	1,985	2,817	630,705	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

(1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.

(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.

(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'ils administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — Î. P.-É., 21; N.-É., 1,486; N.-B., 157; Qué., 673; Sask., 101; Alb., 417; C.-B., 381; total, 3,236; frais d'investissement — T.-N., 33; Î. P.-É., 40; N.-B., 177; Qué., 379; Ont., 3,527; Man., 429; Sask., 5; total, 4,590.

(4) Avant déduction des paiements aux municipalités à partir des recettes des régies des alcools.

(5) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1972

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
30,893	64,493	85,267	1,971	2,817	608,325	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	1
—	—	—	292	—	292	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provinciales de la vente des alcools pour ces statistiques:	
335	2,696	1,192	25	109	70,474	Taxe de vente	2
—	—	—	—	—	98	Licences et permis	3
—	—	—	—	—	—	Amendes et saisies	4
25	—	152	—	—	3,669	Dépenses déduites du revenu par la régie des alcools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	
30,583	61,797	84,227	1,654	2,708	95	Dépenses relatives à l'application de la Loi	5
—	—	—	—	—	—	Entretien des prisonniers	6
—	—	—	—	—	—	Revenu net des ventes (Tableau 1, poste 5)	7
335	2,696	1,192	317	109	70,864	Ajouter:	
—	—	—	—	—	996	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	8
—	—	—	—	—	15,991	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	
442	—	—	14(3)	—	1,629	Taxe de vente	9
—	—	—	—	—	—	Licences et permis	10
31,360(4)	64,493	85,419	1,985	2,817	630,705	Amendes et saisies	11
—	—	—	—	—	—	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (Tableau 1, poste 9).	12

(1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.

(2) Ce montant a été versé aux municipalités.

(3) Estimation.

(4) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1972

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
—	—	—	—	—	11,320	\$'000 Vins	1
—	—	—	—	—	1,416	'000 gal.	2
—	—	—	—	—	553,451	\$'000 Bière	3
—	—	—	—	—	252,540	'000 gal.	4

(1) Les chiffres relatifs à la valeur sont pris en compte au Tableau 4 et ceux relatifs au volume au Tableau 5.

(2) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de 3,354 (1,127 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1972 sont comprises dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	..	4	—	13,932	2,015	17
3	Brandy	347	..	619	537	24,561	17,565	1,712
4	Gin	1,109	..	2,676	2,678	69,650	38,782	3,151
5	Liqueurs	456	..	637	417	11,667	17,322	1,523
6	Rum	9,670	..	22,040	10,050	17,073	46,309	7,621
7	Whisky	5,821	..	9,305	8,662	46,662	240,990	35,712
8	Vodka	560	..	3,138	2,112	9,451	24,307	3,638
9	Other	—	..	—	3	1,838	5,448	74
9	Total spirits	17,963	5,988	38,419	24,459	194,834	392,738	53,448
10	Wines:							
11	Sparkling(2)	264	..	1,718	..	8,545	..	1,948
12	Other	1,376	..	5,207	..	51,090	..	6,411
12	Total wines	1,640	771	6,925	5,196	59,635	80,265	8,359
13	Beer	28,179	4,202	33,285	25,514	225,600	317,155	41,771
14	Total sales(3)	47,782	10,961(4)	78,629	55,169	480,069(5)	790,158	103,578

(1) For explanation of the basis on which these data are reported, see commentary on page 8. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Before deducting discounts and rebates as follows: N.S., 30; Ont., 138; Sask., 1; total, 169. (4) Includes health tax of 10 per cent on retail selling price amounting to 996. See Table 1, item 6. (5) Before deducting returned sales, 145. (6) Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 292. See Table 1, item 6.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	..	4	..	13,932	2,015
3	Brandy	—	..	256	..	3,879	7,154
4	Gin	599	..	2,407	..	49,981	31,559
5	Liqueurs	112	..	302	..	5,683	8,161
6	Rum	5,134	..	16,392	..	12,858	39,441
7	Whisky	3,535	..	7,205	6,663	30,289	211,201
8	Vodka	560	..	3,134	..	8,681	23,195
9	Other	—	..	—	..	1,086	3,635
9	Total spirits	9,940	..	29,700	..	126,389	326,361
10	Wines:						
11	Sparkling(1)	212	..	1,400	..	2,232	..
12	Other	478	..	3,725	..	11,149	..
12	Total wines	690	..	5,125	..	13,381	45,729
13	Beer	27,817	..	32,874	..	225,250	315,137
14	Total sales	38,447	..	67,699	..	365,020	687,227

(1) See footnote(2) at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	..	—	..	—	—
3	Brandy	347	..	363	..	20,682	10,411
4	Gin	510	..	269	..	19,669	7,223
5	Liqueurs	344	..	335	..	5,984	9,161
6	Rum	4,536	..	5,648	..	4,215	6,868
7	Whisky	2,286	..	2,100	1,999	16,373	29,789
8	Vodka	—	..	4	..	770	1,112
9	Other	—	..	—	..	752	1,813
9	Total spirits	8,023	..	8,719	..	68,445	66,377
10	Wines:						
11	Sparkling(1)	52	..	318	..	6,313	..
12	Other	898	..	1,482	..	39,941	..
12	Total wines	950	..	1,800	..	46,254	34,536
13	Beer	362	..	411	..	350	2,018
14	Total sales	9,335	..	10,930	..	115,049	102,931

(1) See footnote(2) at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1972

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest	Total		N ^o
thousands of dollars — milliers de dollars							
1	—	8	—	—	..	Spiritueux:	
968	2,770	3,994	46	35	..	Alcool	1
2,950	6,978	13,706	129	143	..	Brandy	2
1,161	3,729	6,027	145	106	..	Gin	3
4,809	15,534	18,689	335	702	..	Liqueurs	4
28,706	53,091	76,234	1,238	1,997	..	Rhum	5
1,860	6,831	10,697	191	169	..	Whisky	6
64	312	2,973	—	—	..	Vodka	7
					..	Autres	8
40,519	89,245	132,328	2,084	3,152	995,177	Total, spiritueux	9
						Vins:	
729	4,320	3,226	120	..	..	Mousseux(2)	10
5,741	14,246	30,355	280	..	..	Autres	11
6,470	18,566	33,581	400	565	222,373	Total, vins	12
37,086	71,142	94,961	2,038	2,792	883,725	Bière	13
84,075	178,953	260,870	4,522(6)	6,509	2,101,275	Total des ventes(3)	14

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 8. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Avant déduction des remises et rabais suivants: N.-E., 30; Ont., 138; Sask., 1; total, 169. (4) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 996. Voir tableau 1, poste 6. (5) Avant déduction de la valeur des marchandises retournées 145. (6) Sans compter la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 292. Voir tableau 1, poste 6.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1972

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N ^o
thousands of dollars — milliers de dollars							
17	1	—	8	—	—	Spiritueux:	
676	174	485	73	7	—	Alcool	1
2,412	2,493	5,313	10,910	112	123	Brandy	2
722	707	1,474	2,498	17	38	Gin	3
6,242	2,783	12,401	15,684	250	569	Liqueurs	4
32,420	26,955	46,636	61,934	1,040	1,759	Rhum	5
3,403	1,712	6,471	10,151	189	169	Whisky	6
25	27	71	1,941	—	—	Vodka	7
						Autres	8
45,917	34,852	72,851	103,199	1,615	2,658	Total, spiritueux	9
						Vins:	
1,513	481	3,744	2,590	86	..	Mousseux(1)	10
4,480	4,906	8,977	20,856	186	..	Autres	11
5,993	5,387	12,721	23,446	272	414	Total, vins	12
41,576	36,938	70,390	93,385	1,990	2,721	Bière	13
93,486	77,177	155,962	220,030	3,877	5,793	Total des ventes	14

(1) Voir renvoi(2) à la fin du Tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1972

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N ^o
thousands of dollars — milliers de dollars							
—	—	—	—	—	—	Spiritueux:	
1,036	794	2,285	3,921	39	35	Alcool	1
739	457	1,665	2,796	17	20	Brandy	2
801	454	2,255	3,529	128	68	Gin	3
1,379	2,026	3,133	3,005	85	133	Liqueurs	4
3,292	1,751	6,455	14,300	198	238	Rhum	5
235	148	360	546	2	—	Whisky	6
49	37	241	1,032	—	—	Vodka	7
						Autres	8
7,531	5,667	16,394	29,129	469	494	Total, spiritueux	9
						Vins:	
435	248	576	635	34	..	Mousseux(1)	10
1,931	835	5,269	9,500	94	..	Autres	11
2,366	1,083	5,845	10,135	128	151	Total, vins	12
195	148	752	1,576	48	71	Bière	13
10,092	6,898	22,991	40,840	645	716	Total des ventes	14

(1) Voir renvoi(2) à la fin du Tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:							
2	Alcohol	—	—	—	—	443	78	—
3	Brandy	9	2	15	13	523	487	49
4	Gin	32	12	76	71	2,130	1,224	99
5	Liqueurs	9	1	15	10	293	464	44
6	Rum	266	91	612	271	516	1,450	230
7	Whisky	139	57	245	211	1,258	7,193	1,029
8	Vodka	14	16	87	52	278	756	109
	Other	—	—	—	—	50	168	2
9	Total spirits	469	179	1,050	628	5,491	11,820	1,562
10	Wines:							
11	Sparkling(2)	15	..	134	..	407	..	171
	Other	105	..	551	..	5,433	..	842
12	Total wines	120	85	685	526	5,840	7,985	1,013
13	Beer	6,702	1,351	10,524	7,457	110,345	141,231	15,547
14	Total sales	7,291	1,615	12,259	8,611	121,676	161,036	18,122

(1) See footnote(2) at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	443	78
3	Brandy	—	2	7	4	113	219
4	Gin	17	9	69	50	1,572	1,017
5	Liqueurs	3	—	8	5	171	252
6	Rum	141	82	457	229	388	1,241
7	Whisky	86	49	197	165	848	6,447
8	Vodka	14	16	87	52	258	726
	Other	—	—	—	—	36	117
9	Total spirits	261	158	825	505	3,829	10,097
10	Wines:						
11	Sparkling(1)	13	..	115	..	146	..
	Other	48	..	443	..	1,784	..
12	Total wines	61	..	558	464	1,930	5,539
13	Beer	6,637	..	10,449	7,418	110,291	140,903
14	Total sales	6,959	..	11,832	8,387	116,050	156,539

(1) See footnote(2) at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1972

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	—	—
3	Brandy	9	—	8	9	410	268
4	Gin	15	3	7	21	558	207
5	Liqueurs	6	1	7	5	122	212
6	Rum	125	9	155	42	128	209
7	Whisky	53	8	48	46	410	746
8	Vodka	—	—	—	—	20	30
	Other	—	—	—	—	14	51
9	Total spirits	208	21	225	123	1,662	1,723
10	Wines:						
11	Sparkling(1)	2	..	19	..	261	..
	Other	57	..	108	..	3,649	..
12	Total wines	59	..	127	62	3,910	2,446
13	Beer	65	..	75	39	54	328
14	Total sales	332	..	427	224	5,626	4,497

(1) See footnote(2) at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1972

Saskat- chewan	Alberta	British Columbia- — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord- Ouest	Total		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	521	Spiritueux:	
27	73	102	1	1	1,302	Alcool	1
87	205	423	3	3	4,365	Brandy	2
31	100	161	4	2	1,134	Gin	3
136	439	559	8	16	4,594	Liqueurs	4
815	1,401	2,198	30	45	14,621	Rhum	5
54	194	325	6	4	1,895	Whisky	6
2	8	290	—	—	520	Vodka	7
						Autres	8
1,152	2,420	4,058	52	71	28,952	Total, spiritueux	9
53	374	265	7	..	..	Vins:	
709	1,857	3,563	26	..	..	Mousseux(2)	10
						Autres	11
762	2,231	3,828	33	43	23,151	Total, vins	12
13,117	26,757	38,692	516	592	372,831	Bière	13
15,031	31,408	46,578	601	706	424,934	Total des ventes	14

(1) Voir renvoi(2) à la fin du Tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1972

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
20	5	13	2	—	—	Alcool	1
75	74	158	343	2	3	Brandy	2
22	20	42	80	1	1	Gin	3
190	80	357	479	6	13	Liqueurs	4
944	772	1,242	1,805	26	41	Rhum	5
102	50	185	309	6	4	Whisky	6
1	1	—	209	—	—	Vodka	7
						Autres	8
1,354	1,002	1,997	3,227	41	62	Total, spiritueux	9
148	41	361	249	5	..	Vins:	
693	654	1,423	2,879	21	..	Mousseux(1)	10
						Autres	11
841	695	1,784	3,128	26	36	Total, vins	12
15,513	13,090	26,609	38,391	509	583	Bière	13
17,708	14,787	30,390	44,746	576	681	Total des ventes	14

(1) Voir renvoi(2) à la fin du Tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1972

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord- Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
29	22	60	100	1	1	Alcool	1
24	13	47	80	1	—	Brandy	2
22	11	58	81	3	1	Gin	3
40	56	82	80	2	3	Liqueurs	4
85	43	159	393	4	4	Rhum	5
7	4	9	16	—	—	Whisky	6
1	1	8	81	—	—	Vodka	7
						Autres	8
208	150	423	841	11	9	Total, spiritueux	9
23	12	13	16	2	..	Vins:	
149	55	434	684	5	..	Mousseux(1)	10
						Autres	11
172	67	447	700	7	7	Total, vins	12
34	27	148	301	7	9	Bière	13
414	244	1,018	1,852	15	25	Total des ventes	14

(1) Voir renvoi(2) à la fin du Tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1972

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	1,934	134	1,245	2,844	11,543 (1)	7,718	2,936
2	Accounts receivable	698	1	113	—	934	5,957	78
3	Prepaid expenses	16	—	—	8	—	423	29
	Inventories:							
4	1. Stock for sale(2)	2,988	642	4,641	4,889	27,505	26,987	3,591
5	2. Stock in bond(3)	902	— (4)	600	—	—	10,972	851
6	3. Other material and supplies	81	—	—	—	421	252	77
7	Sub-totals	3,971	642	5,241	4,889	27,926	38,211	4,519
8	Loans and advances receivable	—	—	—	—	—	—	—
	Investments:							
9	1. Provincial government bonds	—	—	—	22	—	—	—
10	2. Mortgages and agreements for sale	—	—	—	2	—	24	—
11	Sub-totals	—	—	—	24	—	24	—
12	Fixed assets(5)	375	256	2,979	2,720	12,991	—	92
13	Deferred charges	—	—	116	—	459	—	—
14	Other assets	—	—	—	—	—	—	—
15	Total assets(6)	6,994	1,033	9,694	10,485	53,853	52,333	7,654
	<u>Liabilities</u>							
16	Accounts payable	948	225	1,994	2,811	6,765	18,503	2,303
17	Accrued expenditure and deferred credits	—	—	—	—	—	1,353	56
18	Mortgages and agreements for sale	—	—	—	—	114	—	—
19	Trust and deposit accounts (net)	—	—	—	—	—	406	—
20	Other liabilities	—	—	—	—	—	5,445	434
21	Total liabilities	948	225	1,994	2,811	6,879	25,707	2,793
	<u>Net worth</u>							
22	Capital stock held by provincial govern- ments.	—	—	—	—	30,000	—	—
23	Interest-free working capital provided by pro- vincial governments.	150	—	—	—	—	—	—
	Reserves:							
24	1. Contingencies	—	—	—	—	—	500	—
25	2. Acquisition of capital assets	375	—	—	—	—	—	—
26	3. Insurance	—	—	—	—	1,000	1,000	—
27	4. Other	—	—	500	—	—	—	—
28	Sub-totals	375	—	500	—	1,000	1,500	—
29	Surplus (unremitted to provincial treasurer) ...	5,521	808	7,200	7,674	15,974	25,126	4,861
30	Total net worth	6,046	808	7,700	7,674	46,974	26,626	4,861
31	Total liabilities and net worth(6)	6,994	1,033	9,694	10,485	53,853	52,333	7,654

(1) Includes short-term investments, Que., 7,755; Sask., 32,132; total, 39,887.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures, page 6.

(6) Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 6; N.B., 74; Ont., 244; Man., 142; Alta., 397; Yukon, 17; N.W.T., 3; total, 883.

(7) Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1972

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars							
						<u>Actif</u>	
33,228(1)	882	7,308	673	492	70,937	Encaisse et dépôts à vue	1
19	99	108	12	1	8,020	Effets à recevoir	2
98	118	30	—	—	722	Dépenses payées d'avance	3
4,849	6,458	6,711	389	713	90,363	Stocks:	
21	1,913	2,224	—	— (4)	17,483	1. Stock à vendre(2)	4
27	—	18	—	—	876	2. Stock en entrepôt(3)	5
4,897	8,371	8,953	389	713	108,722	3. Autres matériels et fournitures	6
—	—	299	—	—	299	Total partiel	7
—	—	—	—	—	22	Prêts et avances à recevoir	8
34	—	—	—	—	60	Placements:	
34	—	—	—	—	82	1. Obligations des gouvernements provinciaux	9
1,522	9,868	2,072	—	—	32,875	2. Hypothèques et contrats de vente	10
—	10	—	—	—	575	Total partiel	11
—	—	—	—	—	10	Immobilisations(5)	12
39,798(7)	19,348	18,770	1,074	1,206	222,242	Frais différés	13
						Autres éléments d'actif	14
						Total, actif(6)	15
						<u>Passif</u>	
1	8,704	11,064	81	302	53,701	Comptes à payer	16
57	—	—	—	—	1,466	Dépenses accumulées et crédits différés	17
—	—	—	—	—	114	Hypothèques et contrats de vente	18
—	—	—	—	—	406	Comptes de dépôt et de fiducie (montant net)	19
345	—	—	—	—	6,224	Autres éléments de passif	20
403	8,704	11,064	81	302	61,911	Total, passif	21
						<u>Valeur nette</u>	
—	—	—	—	—	30,000	Capital-actions détenu par les administrations pu- bliques provinciales.	22
—	—	—	—	—	150	Fonds de roulement sans intérêts fournis par l'ad- ministration provinciale.	23
2,000	—	—	—	—	2,500	Réserves:	
2,337	—	—	—	—	2,712	1. Fonds de prévoyance	24
—	—	—	—	—	2,000	2. Acquisition d'immobilisations	25
—	10,251	1,051	—	—	11,802	3. Assurances	26
4,337	10,251	1,051	—	—	19,014	4. Autres	27
35,058	393	6,655	993	904	111,167	Total partiel	28
39,395	10,644	7,706	993	904	160,331	Excédent (non remis au trésorier de la province) ...	29
39,798(7)	19,348	18,770	1,074	1,206	222,242	Total, valeur nette	30
						Total, passif et valeur nette(6)	31

(1) Comprend les placements à court terme; Qué., 7,755; Sask., 32,132; total, 39,887.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'investissement à la page 6.

(6) Sans compter les recettes non acquises provenant des licences et permis recouvrées au nom de la province: T.-N., 6; N.-B., 74; Ont., 244; Man., 142; Alb., 397; Yukon, 17; T.N.-O., 3; total, 883.

(7) Comprend la Liquor Board et la Liquor Licensing Commission de la Saskatchewan.

TABLE 7. Production of Alcoholic Beverages(1)
fiscal years ended March 31, 1968 to 1972

TABLÉAU 7. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1968 à 1972

Type	1968	1969	1970	1971	1972
	thousands of - milliers de				
Spirits - Spiritueux proof - gallons - preuve	70,738	76,824	84,650	84,359	86,516
Wines(2) - Vins(2) gallons	11,654	13,850	13,643	15,202	17,797
Beer - Bière gallons	325,349	331,423	349,174	373,711	402,284

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) On a calendar year basis - D'après l'année civile.

TABLE 8. Warehousing transactions in Spirits(1)
Fiscal Years ended March 31, 1968 to 1972

TABLÉAU 8. Opérations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1968 à 1972

No.	Details - Détail	1968	1969	1970	1971	1972(2)
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	217,026	239,170	267,358	299,835	330,134
	Add - Ajouter:					
2	Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	86,433	97,473	109,297	111,532	116,083
3	Otherwise warehoused - Marchandises autrement entreposées	27	30	47	257	..
4	Total additions	86,460	97,503	109,344	111,789	..
	Deduct - Soustraire:					
	Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	13,189	12,678	13,322	14,326	16,135
6	Unmatured - Non à maturité	718	767	800	827	318
7	Exported in bond - Marchandises destinées à l'exportation	18,676	18,883	23,668	23,870	30,660
8	Taken for redistillation - Redistillation	16,016	19,613	22,608	25,096	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	15,717	17,374	16,469	17,371	11,079
10	Deductions - Total - Soustractions	64,316	69,315	76,867	81,490	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	239,170	267,358	299,835	330,134	354,642

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 9. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1968 to 1972

TABLÉAU 9. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1968 à 1972

Details - Détail	1968	1969	1970	1971	1972
	thousands of - milliers de				
Spirits - Spiritueux:					
Imports - Importations dollars	27,416	28,081	32,148	33,169	41,046
Exports of domestic stock - Exportations de stock canadien	155,257	158,528	191,282	187,138	185,037
Wines - Vins:					
Imports - Importations "	17,771	16,668	25,763	28,189	35,421
Exports of domestic stock - Exportations de stock canadien	125	87	160	158	170
Beer - Bière:					
Imports - Importations "	1,763	1,682	1,707	1,942	2,086
Exports of domestic stock - Exportations de stock canadien	3,951	3,863	4,270	4,507	4,489
Imports - Total - Importations	46,950	46,431	59,618	63,300	78,553
Exports(2) - Total - Exportations(2)	159,333	162,478	195,712	191,803	189,696
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	4,910	5,402	6,507	6,427	7,752
Exports of domestic stock - Exportations de stock canadien	18,317	19,009	23,393	24,112	25,075
Wines - Vins:					
Imports - Importations gallons	4,841	4,257	6,647	7,185	9,051
Exports of domestic stock - Exportations de stock canadien	29	24	40	41	43
Beer - Bière:					
Imports - Importations "	1,171	1,045	1,033	1,158	1,219
Exports of domestic stock - Exportations de stock canadien	3,181	3,170	3,682	3,617	3,523
Imports - Total - Importations	10,922	10,704	14,187	14,770	18,022
Exports(2) - Total - Exportations(2)	21,527	22,203	27,115	27,770	28,641

(1) See explanatory comment on page 10. - Voir commentaires page 10.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 10. Valeur des ventes de boissons alcooliques
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	31,759	33,009	35,853	39,794	47,782
Prince Edward Island - Île-du-Prince-Édouard	7,781	8,586	9,086	9,895	10,961
Nova Scotia - Nouvelle Écosse	51,397	58,651	63,528	69,966	78,629
New Brunswick - Nouveau-Brunswick	38,220	47,779	44,160	48,772	55,169
Québec	353,449	311,984(1)	390,029	430,899	480,069
Ontario	559,759	654,500	647,450	697,365	790,158
Manitoba	73,660	78,840	85,027	93,530	103,578
Saskatchewan	68,920	71,825	73,013	75,886	84,075
Alberta	116,206	125,789	140,488	156,391	178,953
British Columbia - Colombie-Britannique	169,086	184,988	205,878	224,238	260,870
Yukon	3,090	3,726	4,035	4,289	4,522
Northwest Territories - Territoires du Nord-Ouest	3,463	3,982	4,783	5,589	6,509
Total	1,476,790	1,583,659	1,703,330	1,856,614	2,101,275

(1) Includes 8 % retail sales tax collected at outlets, 10,140. - Comprend la taxe de vente de 8 % encaissée aux points de vente, 10,140.

TABLE 10A. Sales of Spirits by Value
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 10A. Valeur des ventes de spiritueux
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	12,362	13,239	13,956	15,085	17,963
Prince Edward Island - Île-du-Prince-Édouard	4,491	4,853	5,040	5,474	5,988
Nova Scotia - Nouvelle Écosse	25,788	29,459	31,271	34,574	38,419
New Brunswick - Nouveau-Brunswick	18,373	24,913	20,121	22,025	24,459
Québec	160,220	110,853	162,324	167,442	194,834
Ontario	291,653	359,442	324,421	347,006	392,738
Manitoba	34,622	37,577	40,632	45,528	53,448
Saskatchewan	32,431	34,441	34,650	35,638	40,519
Alberta	60,675	66,640	72,766	77,573	89,245
British Columbia - Colombie-Britannique	90,551	99,656	107,697	114,660	132,328
Yukon	1,527	1,800	1,925	1,940	2,084
Northwest Territories - Territoires du Nord-Ouest	1,675	1,960	2,398	2,695	3,152
Total	734,368	784,833	817,201	869,640	995,177

TABLE 10B. Sales of Wines by Value
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 10B. Valeur des ventes de vins
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	730	834	964	1,173	1,640
Prince Edward Island - Île-du-Prince-Édouard	436	479	541	619	771
Nova Scotia - Nouvelle Écosse	3,414	3,876	4,624	5,409	6,925
New Brunswick - Nouveau-Brunswick	2,906	3,520	3,790	4,400	5,196
Québec	35,056	26,792	42,012	46,841	59,635
Ontario	41,342	54,407	55,336	64,784	80,265
Manitoba	4,908	5,583	6,380	7,141	8,359
Saskatchewan	4,813	5,288	5,593	5,771	6,470
Alberta	8,778	10,249	12,543	15,155	18,566
British Columbia - Colombie-Britannique	14,815	18,227	22,179	26,812	33,581
Yukon	265	292	326	362	400
Northwest Territories - Territoires du Nord-Ouest	286	324	392	484	565
Total	117,749	129,871	154,680	178,951	222,373

TABLE 10C. Sales of Beer by Value
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 10C. Valeur des ventes de bière
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	18,667	18,936	20,933	23,536	28,179
Prince Edward Island - Île-du-Prince-Édouard	2,854	3,254	3,505	3,802	4,202
Nova Scotia - Nouvelle Écosse	22,195	25,316	27,633	29,983	33,285
New Brunswick - Nouveau-Brunswick	16,941	19,346	20,249	22,347	25,514
Québec	158,173	174,339	185,693	216,616	225,600
Ontario	226,764	240,651	267,693	285,575	317,155
Manitoba	34,130	35,680	38,015	40,861	41,771
Saskatchewan	31,676	32,096	32,770	34,477	37,086
Alberta	46,753	48,900	55,179	63,663	71,142
British Columbia - Colombie-Britannique	63,720	67,105	76,002	82,766	94,961
Yukon	1,298	1,634	1,784	1,987	2,038
Northwest Territories - Territoires du Nord-Ouest	1,502	1,693	1,993	2,411	2,811
Total	624,673	668,955	731,449	808,023	883,725

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 11. Volume des ventes de boissons alcooliques
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	5,122	4,900	5,404	6,067	7,291
Prince Edward Island - Île-du-Prince-Édouard	960	1,154	1,232	1,324	1,615
Nova Scotia - Nouvelle-Écosse	9,212	9,983	10,121	10,973	12,259
New Brunswick - Nouveau-Brunswick	6,763	7,336	6,869	7,556	8,611
Québec	103,241	104,718	107,614	116,070	121,676
Ontario	127,511	127,355	138,811	148,293	161,036
Manitoba	15,577	15,927	16,736	17,709	18,122
Saskatchewan	13,952	13,463	13,445	14,085	15,031
Alberta	24,340	25,380	27,515	28,154	31,408
British Columbia - Colombie-Britannique	34,645	35,395	39,469	43,135	46,578
Yukon	384	464	519	562	601
Northwest Territories - Territoires du Nord-Ouest	364	425	487	604	706
Total	342,071	346,500	368,222	394,532	424,934

TABLE 11A. Sales of Spirits by Volume
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 11A. Volume des ventes de spiritueux
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	364	347	369	403	469
Prince Edward Island - Île-du-Prince-Édouard	130	134	137	148	179
Nova Scotia - Nouvelle-Écosse	819	872	849	943	1,050
New Brunswick - Nouveau-Brunswick	538	701	510	565	628
Québec	4,892	2,969	4,634	4,760	5,491
Ontario	9,383	10,836	9,779	10,453	11,820
Manitoba	1,046	1,078	1,170	1,321	1,562
Saskatchewan	986	968	991	1,010	1,152
Alberta	1,724	1,811	1,979	2,104	2,420
British Columbia - Colombie-Britannique	2,987	3,110	3,379	3,577	4,058
Yukon	40	45	49	49	52
Northwest Territories - Territoires du Nord-Ouest	37	45	53	57	71
Total	22,946	22,916	23,899	25,390	28,952

TABLE 11B. Sales of Wines by Volume
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 11B. Volume des ventes de vins
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	58	59	66	82	120
Prince Edward Island - Île-du-Prince-Édouard	49	53	56	63	85
Nova Scotia - Nouvelle-Écosse	420	458	482	549	685
New Brunswick - Nouveau-Brunswick	341	398	409	461	526
Québec	3,769	2,599	4,313	4,739	5,840
Ontario	4,652	5,861	5,857	6,746	7,985
Manitoba	611	698	794	879	1,013
Saskatchewan	633	648	682	692	762
Alberta	1,138	1,314	1,613	1,919	2,231
British Columbia - Colombie-Britannique	1,998	2,349	2,784	3,273	3,828
Yukon	23	25	29	31	33
Northwest Territories - Territoires du Nord-Ouest	22	25	30	37	43
Total	13,714	14,487	17,115	19,471	23,151

TABLE 11C. Sales of Beer by Volume
Fiscal Years Ended March 31, 1968 to 1972

TABLEAU 11C. Volume des ventes de bière
Années financières closes le 31 mars 1968 à 1972

	1968	1969	1970	1971	1972
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	4,700	4,494	4,969	5,582	6,702
Prince Edward Island - Île-du-Prince-Édouard	781	967	1,039	1,113	1,351
Nova Scotia - Nouvelle-Écosse	7,973	8,653	8,790	9,481	10,524
New Brunswick - Nouveau-Brunswick	5,884	6,237	5,950	6,530	7,457
Québec	94,580	99,150	98,667	106,571	110,345
Ontario	113,476	110,658	123,175	131,094	141,231
Manitoba	13,920	14,151	14,772	15,509	15,547
Saskatchewan	12,333	11,847	11,772	12,383	13,117
Alberta	21,478	22,255	23,923	24,131	26,757
British Columbia - Colombie-Britannique	29,660	29,936	33,306	36,285	38,692
Yukon	321	394	441	482	516
Northwest Territories - Territoires du Nord-Ouest	305	355	404	510	592
Total	305,411	309,097	327,208	349,671	372,831

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1968 to 1972

TABEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1968 à 1972

Nature of levy - Nature de l'imposition	1968	1969	1970	1971	1972
thousands of dollars - milliers de dollars					
On spirits - Sur les spiritueux:					
Excise duty - Droits d'accise	180,401	185,367	194,733	209,361	235,249
Licences	10	10	10	11	11
Import duty - Droits à l'importation	42,607	41,678	49,547	50,557	59,201
On spirits - Total - Sur les spiritueux	223,018	227,055	244,290	259,929	294,461
On wines - Sur les vins:					
Excise taxes - Taxes d'accise	5,327	5,860	6,991	8,064	9,373
Import duty - Droits à l'importation	3,754	3,306	5,001	5,668	6,754
On wines - Total - Sur les vins	9,081	9,166	11,992	13,732	16,127
On beer - Sur la bière:					
Excise duty - Droits d'accise	120,239	134,970	139,353	149,154	160,607
Licences	3	3	3	3	3
Import duty - Droits à l'importation	660	608	622	700	738
On beer - Total - Sur la bière	120,902	135,581	139,978	149,857	161,348
Grand(2) - Total - Général(2)	353,001	371,802	396,260	423,518	471,936

(1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 4. - Pour des précisions sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 4.

(2) Refunds and drawbacks of duties and taxes have not been deducted. - Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1968 to 1972

TABEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1968 à 1972

Government - Administration publique	1968	1969	1970	1971	1972
thousands of dollars - milliers de dollars					
Government of Canada - Gouvernement du Canada	353,001	371,802	396,260	423,518	471,936
Provincial and Territorial Governments - Administrations provinciales et territoriales:					
Newfoundland - Terre-Neuve	10,537	11,806	12,916	14,450	17,142
Prince Edward Island - Île-du-Prince-Édouard	3,069	3,416	3,665	3,983	4,510
Nova Scotia - Nouvelle-Écosse	17,168	20,040	23,935	26,249	28,269
New Brunswick - Nouveau-Brunswick	13,360	17,633	17,662	19,279	22,117
Québec	98,587	75,541	111,887	116,102	116,157
Ontario	150,632	194,013	180,404	195,008	221,789
Manitoba	23,701	25,789	27,941	30,760	34,347
Saskatchewan	24,589	25,754	26,476	27,895	31,360
Alberta	39,359	41,512	47,372	56,209	64,493
British Columbia - Colombie-Britannique	50,711	56,180	61,662	66,181	85,419
Sub-total - Total partiel	431,713	471,684	513,320	556,116	625,903
Yukon	1,292	1,666	1,808	1,865	1,985
Northwest Territories - Territoires du Nord-Ouest	1,707	1,908	2,148	2,404	2,817
Provincial and territorial governments - Total - Administrations provinciales et territoriales	434,712	475,258	517,276	560,385	630,705
All Governments - Total - Toutes administrations publiques	787,713	847,060	913,536	983,903	1,102,641

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The control and sale of alcoholic beverages in Canada

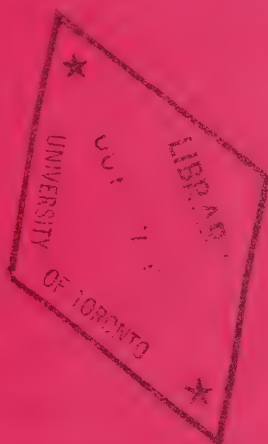
FISCAL YEAR ENDED
MARCH 31, 1973

1972

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1973

1972



STATISTICS CANADA — STATISTIQUE CANADA
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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1972

(Fiscal Year Ended March 31, 1973)

(Année financière close le 31 mars 1973)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 52 weeks ended March 29, 1969
- 52 weeks ended March 28, 1970
- 52 weeks ended March 27, 1971
- 52 weeks ended March 25, 1972
- 53 weeks ended March 31, 1973

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 52 semaines terminées le 29 mars 1969
- 52 semaines terminées le 28 mars 1970
- 52 semaines terminées le 27 mars 1971
- 52 semaines terminées le 25 mars 1972
- 53 semaines terminées le 31 mars 1973

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government revenue:

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1973 amounted to approximately \$1,244 million, an increase of \$115 million or 10% over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$609 million; \$132 million was obtained from the issue of licences and permits; \$2 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,138 thousand) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$322 thousand). A description of these items is given on page 5.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7%; Prince Edward Island, 8%; Nova Scotia, 7%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 5% (spirits and beer are subject to a special tax of 10% from which draught beer was exempt to April 16, 1972); Manitoba, 5% (from May 1, 1972, spirits, wine and imported beer are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 5% (draught beer sold by the glass on licensed premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1973 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$422 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$10 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$68 million, and a small amount of revenue from licencees.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques:

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1973 se sont chiffrées à 1,244 millions de dollars environ, ce qui représente une augmentation de 115 millions de dollars (10 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à 609 millions de dollars; 132 millions provenaient de l'émission des licences et permis, et 2 millions des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,138,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$322,000). Ces postes sont décrits à la page 5.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 7 %; Île-du-Prince Édouard, 8 %; Nouvelle-Écosse, 7 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 5 % (les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %; la bière à la pression en est exemptée depuis le 16 avril 1972); Manitoba, 5 % (depuis le 1^{er} mai 1972, les spiritueux, le vin et la bière importée sont frappés d'une taxe spéciale de 10 %); Saskatchewan, 5 %; Colombie-Britannique, 5 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1973 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, 422 millions de dollars; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, 10 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, 68 millions, et un faible montant provenant des licencees.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et

and the general sales tax at the rate of 12% (including Old Age Security Tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of provincial and territorial governments specifically derived from the control and sale of alcoholic beverages:

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication "Provincial Government Finance", (Catalogue 68-207). Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net income from sales:

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales tax:

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and permits:

This is the amount collected in the nature of licences and permits to manufacture, sell or consume

la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques:

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication "Finances des administrations publiques provinciales" (catalogue 68-207). La statistique financière des régies provinciales des alcools apparaît également dans la publication "Finances des entreprises publiques provinciales" (catalogue 61-204) et dans "National Income and Expenditure Accounts" (catalogue 13-001). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du tableau 1:

(5) Revenu net provenant des ventes:

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente:

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis:

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons

alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and confiscations:

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total revenue:

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost incidental to collection of taxes, licences, permits, etc.:

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital expenditures:

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue collected by, or paid to, local governments:

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control

alcooliques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies:

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales:

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.:

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'investissement:

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au Tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'investissement imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles:

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes

revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, a portion of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality, the fines or a portion of the fines, resulting from prosecutions by municipal police officers revert to the municipality; where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of income of liquor authorities with total revenue specifically derived from the control and sale of alcoholic beverages:

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail selling of alcoholic beverages:

The number of retail stores operated by government liquor authorities increased by 55 in the fiscal year ended March 31, 1973. The provincial and territorial breakdown is shown in the table on page 8.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Ontario, une partie des recettes provenant des licences et redevances perçues par la régie des alcools est versée aux municipalités qui ont signé un accord à cet égard et, quand un tel accord existe entre la province et une municipalité, les amendes ou une portion des amendes résultant des poursuites engagées par les agents de la sûreté municipale reviennent à la municipalité; quand il n'y a pas d'accord les amendes sont recouvrées par les magistrats au nom de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques:

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques:

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 55 au cours de l'année financière close le 31 mars 1973. La ventilation par province et territoire est présentée au tableau de la page 8.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail.

Number of Stores in Operation

Nombre de magasins en activité

	March 31, 1972 — 31 mars 1972	March 31, 1973 — 31 mars 1973
Newfoundland — Terre-Neuve	34	34
Prince Edward Island — Île-du-Prince-Édouard	10	10
Nova Scotia — Nouvelle-Écosse	69	70
New Brunswick — Nouveau-Brunswick	60	60
Québec	242	250
Ontario	452(1)	490(1)
Manitoba	44(1)	44(1)
Saskatchewan	74(1)	75(1)
Alberta	156	160
British Columbia — Colombie-Britannique	153	156
Yukon	6	6
Northwest Territories — Territoires du Nord-Ouest	6(1)	6(1)
Total	1,306	1,361

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces — De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31, 1972 — 31 mars 1972	March 31, 1973 — 31 mars 1973
Ontario	46	54
Manitoba	106	122
Saskatchewan	120	129
Northwest Territories — Territoires du Nord-Ouest	5	5
Total	277	310

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total sales of alcoholic beverages:

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities. Sales of cider, where this information is available, are identified for the first time in this publication.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Ventes totales de boissons alcooliques:

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies. Les renseignements disponibles sur les ventes de cidre paraissent pour la première fois dans cette publication.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Assets, liabilities and net worth of provincial government liquor authorities:

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year-end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of alcoholic beverages:

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1969 to 1973, as presented in Table 7, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publication: "Distilleries" (Catalogue 32-206); "Breweries" (Catalogue 32-205) and "Wineries" (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1968 to 1972 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing transactions in spirits:

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables).

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools:

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques:

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1969 à 1973 (tableau 7), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (catalogue 32-206), Basseries (catalogue 32-205) et Producteurs de vin (catalogue 32-207). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1968 à 1972 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51° F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux:

Le tableau 8 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend et les spiritueux produits au cours de l'année (voir le tableau 7) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables).

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and exports of alcoholic beverages:

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The sources of the data are the monthly Statistics Canada publications "Imports by commodities" (Catalogue 65-007) and "Exports by commodities" (Catalogue 65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading i.e. exclusive of inland freight, insurance, handling, etc.

Other historical tables:

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, "Marchandises destinées à l'exportation", qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 9, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques:

Le tableau 9 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées "Importations par marchandises" (65-007 au catalogue) et "Exportation par marchandises" (65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur (lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques:

Le tableau 10 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 11 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year ended March 31, 1973

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	25,854	12,527	89,104	61,996	273,822	535,529	112,245
2	Deduct cost of goods sold(2)	12,782	7,886	47,427	32,642	137,105	294,932	73,161
3	Gross profit on sales (item 1 less item 2)	13,072	4,641	41,677	29,354	136,717	240,597	39,084
4	Deduct administrative and general expenses less miscellaneous income.(3)	2,304	713	9,047	6,101	27,942	51,823	6,447
5	Net income from sales (item 3 less item 4)	10,768	3,928	32,630	23,253	108,775	188,774	32,637
6	Sales tax	—	1,138	—	—	—	—	—
7	Licences and permits(4)	9,933	54	945	1,025	42,953	66,999	4,480
8	Fines and confiscations(4)	39	62	73	209	269	—	628
9	Total revenue from the control and sale of alcoholic beverages.	20,740	5,182	33,648	24,487	151,997	255,773	37,745

- (1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.
(2) Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.
(3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — P.E.I., 28; N.S., 1,716; N.B., 311; Que., 654; Sask., 98; Alta., 720; B.C., 403; total, 3,930; capital expenditures — Nfld., 6; P.E.I., 42; N.B., 258; Que., 983; Ont., 4,696; Man., 183; Sask., 5; total, 6,173.
(4) Before deducting any payments to municipalities out of liquor authority revenue.
(5) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year ended March 31, 1973

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report of liquor authority. Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:	20,740	3,982	29,929	24,278	108,474	253,719	37,114
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 9,933	— 54	— 792	— 1,025	—	— 65,101	— 4,480
4	Fines and confiscations	— 39	—	— 73	—	—	—	—
	Expenses charged to income by liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:							
5	Policing and enforcement expenses	—	—	3,495	—	301	156	3
6	Maintenance of prisoners	—	—	71	—	—	—	—
7	Net income from sales (Table 1, item 5)	10,768	3,928	32,630	23,253	108,775	188,774	32,637
8	Add: Liquor revenue of province (items 2, 3 and 4) Other liquor revenues of province not included in income of liquor authority:(1)	9,972	54	865	1,025	—	65,101	4,480
9	Sales tax	—	1,138	—	—	—	—	—
10	Licences and permits	—	—	153	—	42,953	1,898(2)	—
11	Fines and confiscations	—	62(3)	—	209	269	—	628(3)
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	20,740	5,182	33,648	24,487	151,997	255,773	37,745

- (1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.
(2) This amount was paid to municipalities.
(3) Estimated.
(4) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year ended March 31, 1973

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines	\$'000	—	—	—	—	11,702	—
2	'000 gal.	—	—	—	—	—	1,325	—
3	Beer	\$'000	31,505	—	—	243,036	336,914	(2)
4	'000 gal.	7,524	—	—	—	119,234	139,953	(2)

- (1) Value figures are included in Table 4 and volume figures in Table 5.
(2) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 2,870 (965 gallons) made through retail outlets of breweries during the year ended March 31, 1973 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)
Année financière close le 31 mars 1973

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars							
94,342	203,812	293,486	5,027	7,496	1,715,240	Ventes brutes	1
56,089	118,596	178,920	2,663	3,911	966,114	Déduction du prix de revient des produits vendus(2)	2
38,253	85,216	114,566	2,364	3,585	749,126	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
1,503	14,630	18,486	422	421	139,839	Déduction des frais généraux et d'administration moins les revenus divers(3)	4
36,750	70,586	96,080	1,942	3,164	609,287	Revenu net provenant des ventes (poste 3 moins poste 4)	5
—	—	—	322	—	1,460	Taxe de vente	6
352	3,213	1,404	26	131	131,515	Licences et permis(4)	7
492	—	—	13	—	1,785	Amendes et saisies(4)	8
37,594(5)	73,799	97,484	2,303	3,295	744,047	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

- (1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.
(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.
(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'ils administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — I. P.-É., 28; N.-É., 1,716; N.-B., 311; Qué., 654; Sask., 98; Alb., 720; C.-B., 403; total, 3,930; frais d'investissement — T.-N., 6; I. P.-É., 42; N.-B., 258; Qué., 983; Ont., 4,696; Man., 183; Sask., 5; total, 6,173.
(4) Avant déduction des paiements aux municipalités à partir des recettes des régies des alcools.
(5) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques
Année financière close le 31 mars 1973

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars							
37,077	73,799	97,297	2,290	3,295	691,994	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	1
—	—	—	— 322	—	— 322	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provinciales de la vente des alcools pour ces statistiques:	2
— 352	— 3,213	— 1,404	— 26	— 131	— 86,511	Taxe de vente	3
—	—	—	—	—	— 112	Licences et permis	4
—	—	—	—	—	—	Amendes et saisies	5
25	—	187	—	—	4,167	Dépenses déduites du revenu par la régie des alcools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	6
36,750	70,586	96,080	1,942	3,164	609,287	Dépenses relatives à l'application de la Loi Entretien des prisonniers	7
352	3,213	1,404	348	131	86,945	Revenu net des ventes (tableau 1, poste 5)	8
—	—	—	—	—	1,138	Ajouter:	9
492	—	—	13(3)	—	45,004	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	10
37,594(4)	73,799	97,484	2,303	3,295	744,047	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	11
—	—	—	—	—	1,673	Taxe de vente	12
—	—	—	—	—	—	Licences et permis	
—	—	—	—	—	—	Amendes et saisies	
—	—	—	—	—	—	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	

- (1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.
(2) Ce montant a été versé aux municipalités.
(3) Estimation.
(4) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1973

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
—	—	—	—	—	11,702	\$'000 Vins	1
—	—	—	—	—	1,325	'000 gal.	2
—	—	—	—	—	611,455	\$'000 Bière	3
—	—	—	—	—	266,711	'000 gal.	4

- (1) Les chiffres relatifs à la valeur sont pris en compte au tableau 4 et ceux relatifs au volume au tableau 5.
(2) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de 2.5 (965 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1973 sont comprises dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year ended March 31, 1973

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	1	4	—	14,342	2,047	12
3	Brandy	371	107	699	599	27,776	19,174	1,785
4	Gin	1,140	452	2,868	2,940	71,589	40,830	3,369
5	Liqueurs	437	94	840	543	13,999	20,707	1,819
6	Rum	11,845	3,427	24,562	10,918	19,033	52,355	8,342
7	Whisky	6,845	2,168	11,219	10,214	45,258	260,559	38,744
8	Vodka	760	587	3,980	2,490	10,613	29,622	4,721
9	Other	—	—	—	—	2,299	6,166	110
9	Total spirits	21,398	6,836	44,172	27,704	204,909	431,460	58,902
10	Wines:							
11	Cider	5	5	126	..	45	527	39
12	Sparkling(2)	704	..	2,156	..	5,341	..	3,043
13	Other	1,521	922	5,557	..	62,321	..	6,440
13	Total wines	2,230	927	7,839	5,677	67,707	97,673	9,522
14	Beer	33,731	4,764	37,093	28,615	244,242	355,012	43,821
15	Total sales(3)	57,359	12,527(4)	89,104	61,996	516,858(5)	884,145	112,245

(1) For explanation of the basis on which these data are reported, see commentary on page 8. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Before deducting discounts and rebates as follows: Nfld. 7; N.S., 23; Ont., 149; Sask., 1 total, 180. (4) Includes health tax of 10% on retail selling price amounting to 1,138; See Table 1, item 6. (5) Before deducting returned sales, 81. (6) Includes write-downs, stock losses, etc., 296. (7) Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 322, See Table 1, item 6.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year ended March 31, 1973

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	1	4	..	14,342	2,047
3	Brandy	—	69	358	..	4,415	7,580
4	Gin	610	332	2,584	..	49,893	32,952
5	Liqueurs	157	35	364	..	6,836	9,458
6	Rum	6,361	3,085	23,095	..	16,663	45,486
7	Whisky	4,532	1,767	8,783	8,108	28,747	227,679
8	Vodka	754	587	3,950	..	9,770	28,400
9	Other	—	—	—	..	1,240	3,747
9	Total spirits	12,414	5,876	39,138	..	131,906	357,349
10	Wines:						
11	Cider	1	5	122	..	45	453
12	Sparkling(1)	515	..	1,702	..	1,459	..
13	Other	494	..	3,909	..	11,771	..
13	Total wines	1,010	773	5,733	..	13,275	52,901
14	Beer	33,303	4,713	36,630	..	243,277	352,489
15	Total sales	46,727	11,362	81,501	..	388,458	762,739

(1) See footnote(2) at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year ended March 31, 1973

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	..	—	—
3	Brandy	371	38	341	..	23,361	11,594
4	Gin	530	120	284	..	21,696	7,878
5	Liqueurs	280	59	476	..	7,163	11,249
6	Rum	5,484	342	1,467	..	2,370	6,869
7	Whisky	2,313	401	2,436	2,106	16,511	32,880
8	Vodka	6	—	30	..	843	1,222
9	Other	—	—	—	..	1,059	2,419
9	Total spirits	8,984	960	5,034	..	73,003	74,111
10	Wines:						
11	Cider	4	—	4	..	—	74
12	Sparkling(1)	189	..	454	..	3,882	..
13	Other	1,027	..	1,648	..	50,550	..
13	Total wines	1,220	154	2,106	..	54,432	44,772
14	Beer	428	51	463	..	965	2,523
15	Total sales	10,632	1,165	7,603	..	128,400	121,406

(1) See footnote(2) at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1973

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest	Total		N°
thousands of dollars — milliers de dollars							
1	5	10	—	—	16,422	Spiritueux:	
1,012	3,088	4,722	45	53	59,431	Alcool	1
3,363	7,216	14,518	123	177	148,585	Brandy	2
1,426	4,729	8,375	189	144	53,302	Gin	3
6,225	18,405	21,299	393	780	177,584	Liqueurs	4
35,107	62,634	83,555	1,396	2,173	559,872	Rhum	5
4,148	10,300	13,988	244	299	81,752	Whisky	6
65	389	2,410	—	—	11,439	Vodka	7
51,347	106,766	148,877	2,390	3,626	1,108,387	Autres	8
						Total, spiritueux	9
32	122	971	—	..	..	Vins:	
1,702	7,746	4,822	170	..	..	Cidre	10
5,057	15,479	34,577	324	..	..	Mousseux(2)	11
6,791	23,347	40,370	494	686	263,263	Autres	12
36,204	73,699	104,239	2,143	3,184	966,747	Total, vins	13
94,342	203,812(6)	293,486	5,027(7)	7,496	2,338,397	Bière	14
						Total des ventes(3)	15

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 8. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Avant déduction des remises et rabais suivants: Nfld; 7; N.-E; 23; Ont; 149; Sask., 1; total, 180. (4) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 1,138; Voir tableau 1, poste 6. (5) Avant déduction de la valeur des marchandises retournées, 81. (6) Comprend les amortissements, les pertes sur stocks, etc. qui se chiffrent à 296. (7) Sans compter la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 322. Voir tableau 1, poste 6.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1973

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N°
thousands of dollars — milliers de dollars							
12	1	5	10	—	—	Spiritueux:	
696	183	522	288	7	—	Alcool	1
2,610	2,899	5,452	11,428	101	150	Brandy	2
833	825	1,806	3,353	25	37	Gin	3
7,185	3,952	15,174	17,902	314	673	Liqueurs	4
35,191	33,009	55,105	67,354	1,172	1,907	Rhum	5
4,433	3,966	9,798	13,207	233	299	Whisky	6
22	19	389	1,213	—	—	Vodka	7
50,982	44,854	88,251	114,755	1,852	3,066	Autres	8
						Total, spiritueux	9
25	29	71	878	—	..	Vins:	
2,375	1,461	7,130	3,975	128	..	Cidre	10
4,380	4,148	8,852	22,200	199	..	Mousseux(1)	11
6,780	5,638	16,053	27,053	327	514	Autres	12
43,611	36,052	72,935	102,601	2,089	3,159	Total, vins	13
101,373	86,544	177,239	244,409	4,268	6,739	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1973

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N°
thousands of dollars — milliers de dollars							
1,089	829	2,566	4,434	38	53	Spiritueux:	
759	464	1,764	3,090	22	27	Alcool	1
986	601	2,923	5,022	164	107	Brandy	2
1,157	2,273	3,231	3,397	79	107	Gin	3
3,553	2,098	7,529	16,201	224	266	Liqueurs	4
288	182	502	781	11	—	Rhum	5
88	46	—	1,197	—	—	Whisky	6
7,920	6,493	18,515	34,122	538	560	Vodka	7
						Autres	8
						Total, spiritueux	9
14	3	51	93	—	..	Vins:	
668	241	616	847	42	..	Cidre	10
2,060	909	6,627	12,377	125	..	Mousseux(1)	11
2,742	1,153	7,294	13,317	167	172	Autres	12
210	152	764	1,638	54	25	Total, vins	13
10,872	7,798	26,573	49,077	759	757	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year ended March 31, 1973

No.		New- found- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:							
2	Alcohol	9	3	16	14	454	75	—
3	Brandy	31	12	79	77	575	510	50
4	Gin	12	2	19	12	2,178	1,248	104
5	Liqueurs	320	90	653	293	353	523	47
6	Rum	162	42	284	245	576	1,583	252
7	Whisky	21	15	106	64	1,214	7,522	1,118
8	Vodka	—	—	—	—	314	886	141
	Other	—	—	—	—	95	180	3
	Total spirits	555	164	1,157	705	3,759	12,527	1,715
10	Wines:							
11	Cider	1	—	24	—	5	96	7
12	Sparkling(2)	43	—	162	—	219	—	283
	Other	111	—	549	—	6,081	—	835
13	Total wines	155	84	735	558	6,305	8,687	1,125
14	Beer	8,041	1,361	11,373	8,322	119,448	145,782	16,145
15	Total sales	8,751	1,609	13,265	9,585	131,512	166,996	18,985

(1) See footnote(2) at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year ended March 31, 1973

No.		New- found- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	454	75
3	Brandy	17	9	72	55	130	224
4	Gin	5	1	9	6	1,566	1,025
5	Liqueurs	166	81	617	254	207	279
6	Rum	109	33	231	197	503	1,376
7	Whisky	20	15	105	63	800	6,703
8	Vodka	—	—	—	—	291	854
	Other	—	—	—	—	73	115
9	Total spirits	317	141	1,043	579	4,024	10,651
10	Wines:						
11	Cider	—	1	23	—	5	87
12	Sparkling(1)	35	—	135	—	111	—
	Other	49	—	436	—	1,846	—
13	Total wines	84	70	594	482	1,962	5,743
14	Beer	7,964	1,353	11,293	8,278	119,302	145,374
15	Total sales	8,365	1,564	12,930	9,339	125,288	161,768

(1) See footnote(2) at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year ended March 31, 1973

No.		New- found- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	9	1	7	10	445	286
3	Brandy	14	3	7	22	612	223
4	Gin	7	1	10	6	146	244
5	Liqueurs	154	9	36	39	73	207
6	Rum	53	9	53	48	414	819
7	Whisky	1	—	1	1	23	32
8	Vodka	—	—	—	—	22	65
	Other	—	—	—	—	—	—
9	Total spirits	238	23	114	126	1,735	1,876
10	Wines:						
11	Cider	1	—	1	—	—	9
12	Sparkling(1)	8	—	27	—	108	—
	Other	62	—	113	—	4,235	—
13	Total wines	71	14	141	76	4,343	2,944
14	Beer	77	8	80	44	146	408
15	Total sales	386	45	335	246	6,224	5,228

(1) See footnote(2) at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1973

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	529	Spiritueux:	
28	79	115	1	1	1,401	Alcool	1
99	209	440	3	4	4,484	Brandy	2
36	118	215	5	3	1,345	Gin	3
175	515	631	10	20	5,118	Liqueurs	4
998	1,632	2,324	33	56	15,630	Rhum	5
120	291	421	6	8	2,393	Whisky	6
2	9	121	—	—	410	Vodka	7
1,458	2,853	4,267	58	92	31,310	Autres	8
						Total, spiritueux	9
12	20	204	—	..	..	Vins:	
119	747	418	11	..	..	Cidre	10
617	1,817	3,677	30	..	..	Mousseux(2)	11
748	2,584	4,299	41	59	25,380	Autres	12
12,676	26,737	40,930	534	707	392,056	Total, vins	13
14,882	32,174	49,496	633	858	448,746	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1973

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
20	5	14	8	—	—	Alcool	1
81	86	161	355	3	4	Brandy	2
24	23	51	106	1	1	Gin	3
218	113	431	541	8	18	Liqueurs	4
1,026	946	1,450	1,923	28	51	Rhum	5
133	115	278	398	6	8	Whisky	6
1	1	9	46	—	—	Vodka	7
1,503	1,289	2,394	3,377	46	82	Autres	8
						Total, spiritueux	9
4	5	11	189	—	..	Vins:	
245	113	726	396	9	..	Cidre	10
681	559	1,332	2,881	23	..	Mousseux(1)	11
930	677	2,069	3,466	32	48	Autres	12
16,106	12,648	26,610	40,687	526	704	Total, vins	13
18,539	14,614	31,073	47,530	604	834	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1973

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
30	23	65	107	1	1	Alcool	1
23	13	48	85	—	—	Brandy	2
23	13	67	109	4	2	Gin	3
34	62	84	90	2	2	Liqueurs	4
92	52	182	401	5	5	Rhum	5
8	5	13	23	—	—	Whisky	6
2	1	—	75	—	—	Vodka	7
212	169	459	890	12	10	Autres	8
						Total, spiritueux	9
3	7	9	15	—	..	Vins:	
38	6	21	22	2	..	Cidre	10
154	58	485	796	7	..	Mousseux(1)	11
195	71	515	833	9	11	Autres	12
39	28	127	243	8	3	Total, vins	13
446	268	1,101	1,966	29	24	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1973

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	1,521	144	1,451	3,065	11,978(1)	6,999	3,804
2	Accounts receivable	848	4	101	—	595	6,582	69
3	Accrued revenue and prepaid expense	—	—	—	—	—	726	12
	Inventories:							
4	1. Stock for sale(2)	3,107	1,161	6,128	6,362	—	30,575	2,006
5	2. Stock in bond(3)	631	— (4)	547	—	—	15,420	1,987
6	3. Other material and supplies	86	—	—	—	—	284	92
7	Sub-totals	3,824	1,161	6,675	6,362	28,117	46,279	4,085
8	Loans and advances receivable	—	—	—	—	—	—	—
	Investments:							
9	1. Provincial government bonds	—	—	—	25	—	—	—
10	2. Mortgages and agreements for sale	—	—	—	1	—	22	—
11	Sub-totals	—	—	—	26	—	22	—
12	Fixed assets(5)	384	823	2,840	3,811	13,294	—	169
13	Deferred charges	—	—	87	—	393	—	—
14	Other assets	—	—	—	—	—	—	—
15	Total assets(6)	6,577	2,132	11,154	13,264	54,377	60,608	8,139
	<u>Liabilities</u>							
16	Accounts payable	755	382	2,517	3,536	7,904	22,300	2,975
17	Accrued expenditure and deferred credits	—	—	—	1,450	—	2,034	134
18	Bank loans	—	348	—	1,450	—	—	—
19	Dividend payable	—	—	—	—	6,800	—	—
20	Mortgages and agreements for sale	—	—	—	—	—	—	—
21	Trust and deposit accounts (net)	—	—	—	—	—	685	—
22	Other liabilities	—	64	—	—	—	8,944	680
23	Total liabilities	755	794	2,517	4,986	14,704	33,963	3,789
	<u>Net worth</u>							
24	Capital stock held by provincial govern- ments	—	—	—	—	30,000	—	—
25	Interest-free working capital provided by pro- vincial governments	150	—	—	—	—	—	—
	Reserves:							
26	1. Contingencies	—	—	—	—	—	500	—
27	2. Acquisition of capital assets	384	—	—	—	—	—	—
28	3. Insurance	—	—	—	—	1,000	1,000	—
29	4. Other	—	—	500	—	—	—	—
30	Sub-totals	384	—	500	—	1,000	1,500	—
31	Surplus (unremitted to provincial treasurer) ...	5,288	1,338	8,137	8,278	8,673	25,145	4,350
32	Total net worth	5,822	1,338	8,637	8,278	39,673	26,645	4,350
33	Total liabilities and net worth(6)	6,577	2,132	11,154	13,264	54,377	60,608	8,139

(1) Includes short-term investments, Que., 4,028, Sask., 52,784, total, 56,812.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures, page 6.

(6) Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 6; Ont., 68; Man., 159; Alta., 81; N.W.T., 2; total, 316.

(7) Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1973

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
						<u>Actif</u>	
53,027(1)	—	8,240	238	862	91,329	Encaisse et dépôts à vue	1
31	112	369	10	15	8,736	Effets à recevoir	2
554	112	—	—	—	1,404	Recettes comptables et frais payés d'avance	3
						Stocks:	
3,912	6,083	6,276	600	1,182	67,392	1. Stock à vendre(2)	4
2,852	3,038	2,390	—	— (4)	26,865	2. Stock en entrepôt(3)	5
33	1	16	—	—	512	3. Autres matériels et fournitures	6
6,797	9,122	8,682	600	1,182	122,886	Total partiel	7
—	—	—	—	—	—	Prêts et avances à recevoir	8
						Placements:	
—	—	—	—	—	25	1. Obligations des gouvernements provinciaux	9
26	—	—	—	—	49	2. Hypothèques et contrats de vente	10
26	—	—	—	—	74	Total partiel	11
1,486	10,413	1,931	—	—	35,151	Immobilisations(5)	12
—	—	—	—	—	480	Frais différés	13
387	10	—	—	—	397	Autres éléments d'actif	14
62,308	19,769	19,222	848	2,059	260,457	Total, actif	15
						<u>Passif</u>	
146	7,132	11,449	41	168	59,305	Comptes à payer	16
63	—	—	—	—	2,771	Dépenses accumulées et crédits différés	17
290	—	—	—	—	2,088	Emprunts bancaires	18
—	—	—	—	—	6,800	Dividendes à payer	19
—	—	—	—	—	—	Hypothèques et contrats de vente	20
—	—	—	—	—	685	Comptes de dépôt et de fiducie (montant net)	21
337	364	—	—	—	10,389	Autres éléments de passif	22
836	7,496	11,449	41	168	81,493	Total, passif	23
						<u>Valeur nette</u>	
—	—	—	—	—	30,000	Capital-actions détenu par les administrations pu- bliques provinciales.	24
—	—	—	—	—	150	Fonds de roulement sans intérêts fournis par l'ad- ministration provinciale.	25
						Réserves:	
2,000	—	—	—	—	2,500	1. Fonds de prévoyance	26
2,300	—	—	—	—	2,684	2. Acquisition d'immobilisations	27
—	—	—	—	—	2,000	3. Assurances	28
—	10,252	1,050	—	—	11,802	4. Autres	29
4,300	10,252	1,050	—	—	18,986	Total partiel	30
57,172	2,021	6,723	807	1,891	129,823	Excédent (non remis au trésorier de la province)	31
61,472	12,273	7,773	807	1,891	178,959	Total, valeur nette	32
62,308(7)	19,769	19,222	848	2,059	260,457	Total, passif et valeur nette(6)	33

(1) Comprend les placements à court terme; Qué., 4,028; Sask., 52,784; total, 56,812.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'Île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'investissement à la page 6.

(6) Sans compter les recettes non acquises provenant des licences et permis recouvrées au nom de la province: T.-N., 6; Ont., 68; Man., 159; Alb., 81;

T. N.-O., 2; total, 316.

(7) Comprend la Liquor Board et la Liquor Licensing Commission de la Saskatchewan.

TABLE 7. Production of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 7. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1969 à 1973

Type	1969	1970	1971	1972	1973
	thousands of - milliers de				
Spirits - Spiritueux proof - gallons - preuve	76,824	84,650	84,359	86,516	90,920
Wines(2) - Vins(2) gallons	13,850	13,643	15,202	17,797	15,594(3)
Beer - Bière gallons	331,423	349,174	373,711	402,284	419,787

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) On a calendar year basis - D'après l'année civile.

(3) Preliminary figures. Includes cider, 911. - Chiffre préliminaire. Comprend le cidre, 911.

TABLE 8. Warehousing transactions in Spirits(1)
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 8. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1969 à 1973

No.	Details - Détail	1969	1970	1971	1972(2)	1973
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	239,170	267,358	299,835	330,134	354,642
2	Add - Ajouter: Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	97,473	109,297	111,532	116,083	124,634
3	Otherwise warehoused - Marchandises autrement entreposées	30	47	257	..	..
4	Total additions	97,503	109,344	111,789	..	..
	Deduct - Soustraire: Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	12,678	13,322	14,326	16,135	17,487
6	Unmatured - Non à maturité	767	800	827	318	319
7	Exported in bond - Marchandises destinées à l'exportation	18,883	23,668	23,870	30,660	34,795
8	Taken for redistillation - Redistillation	19,613	22,608	25,096	..	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	17,374	16,469	17,371	11,079	11,532
10	Deductions - Total - Soustractions	69,315	76,867	81,490	..	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	267,358	299,835	330,134	354,642	373,788

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 9. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 9. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1969 à 1973

Details - Détail	1969	1970	1971	1972	1973
	thousands of - milliers de				
Spirits - Spiritueux:					
Imports - Importations dollars	28,081	32,148	33,169	41,046	46,098
Exports of domestic stock - Exportations de stock canadien	158,528	191,282	187,138	185,037	219,841
Wines - Vins:					
Imports - Importations "	16,668	27,763	28,189	35,421	44,786
Exports of domestic stock - Exportations de stock canadien	87	160	158	170	206
Beer - Bière:					
Imports - Importations "	1,682	1,707	1,942	2,086	2,221
Exports of domestic stock - Exportations de stock canadien	3,863	4,270	4,507	4,489	4,556
Imports - Total - Importations	46,431	59,618	63,300	78,553	93,105
Exports(2) - Total - Exportations(2)	162,478	195,712	191,803	189,696	224,603
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	5,402	6,507	6,427	7,752	7,681
Exports of domestic stock - Exportations de stock canadien "	19,009	23,393	24,112	25,075	29,522
Wines - Vins:					
Imports - Importations gallons	4,257	6,647	7,185	9,051	10,419
Exports of domestic stock - Exportations de stock canadien	25	40	41	43	60
Beer - Bière:					
Imports - Importations "	1,045	1,033	1,158	1,219	1,243
Exports of domestic stock - Exportations de stock canadien	3,170	3,682	3,617	3,523	3,821
Imports - Total - Importations	10,704	14,187	14,770	18,022	19,343
Exports(2) - Total - Exportations(2)	22,203	27,115	27,770	28,641	33,403

(1) See explanatory comment on page 10. - Voir commentaires page 10.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 10. Valeur des ventes de boissons alcooliques
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	33,009	35,853	39,794	47,782	57,359
Prince Edward Island - Île-du-Prince-Édouard	8,586	9,086	9,895	10,961	12,527
Nova Scotia - Nouvelle Écosse	58,651	63,528	69,966	78,629	89,104
New Brunswick - Nouveau-Brunswick	47,779	44,160	48,772	55,169	61,996
Québec	311,984(1)	390,029	427,047 ^F	479,566 ^F	516,858
Ontario	654,500	647,450	697,365	790,158	884,145
Manitoba	78,840	85,027	93,530	103,578	112,245
Saskatchewan	71,825	73,013	75,285	85,377	95,444
Alberta	125,789	140,488	156,391	178,953	203,812
British Columbia - Colombie-Britannique	184,988	205,878	224,238	260,870	293,486
Yukon	3,726	4,035	4,289	4,522	5,027
Northwest Territories - Territoires du Nord-Ouest	3,982	4,783	5,589	6,509	7,496
Total	1,583,659	1,703,330	1,852,762 ^F	2,100,772 ^F	2,338,397

(1) Includes 8% retail sales tax collected at outlets. - Comprend la taxe de vente de 8 % encaissée aux points de vente.

TABLE 10A. Sales of Spirits by Value
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 10A. Valeur des ventes de spiritueux
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	13,239	13,956	15,085	17,963	21,398
Prince Edward Island - Île-du-Prince-Édouard	4,853	5,040	5,474	5,988	6,836
Nova Scotia - Nouvelle Écosse	29,459	31,271	34,574	38,419	44,172
New Brunswick - Nouveau-Brunswick	24,913	20,121	22,025	24,459	27,704
Québec	110,853	162,324	167,442	194,834	204,909
Ontario	359,442	324,421	347,006	392,738	431,460
Manitoba	37,577	40,632	45,528	53,448	58,902
Saskatchewan	34,441	34,650	35,638	40,519	51,347
Alberta	66,640	72,766	77,573	89,245	106,766
British Columbia - Colombie-Britannique	99,656	107,697	114,660	132,328	148,877
Yukon	1,800	1,925	1,940	2,084	2,390
Northwest Territories - Territoires du Nord-Ouest	1,960	2,398	2,695	3,152	3,626
Total	784,833	817,201	869,640	995,177	1,108,387

TABLE 10B. Sales of Wines by Value
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 10B. Valeur des ventes de vins
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	834	964	1,173	1,640	2,230
Prince Edward Island - Île-du-Prince-Édouard	479	541	619	771	927
Nova Scotia - Nouvelle Écosse	3,876	4,624	5,409	6,925	7,839
New Brunswick - Nouveau-Brunswick	3,520	3,790	4,400	5,196	5,677
Québec	26,792	42,012	46,841	59,635	67,707
Ontario	54,407	55,336	64,784	80,265	97,673
Manitoba	5,583	6,380	7,141	8,359	9,522
Saskatchewan	5,288	5,593	5,771	6,470	6,791
Alberta	10,249	12,543	15,155	18,566	23,347
British Columbia - Colombie-Britannique	18,227	22,179	26,812	33,581	40,370
Yukon	292	326	362	400	494
Northwest Territories - Territoires du Nord-Ouest	324	392	484	565	686
Total	129,871	154,680	178,951	222,373	263,263

TABLE 10C. Sales of Beer by Value
Fiscal Years ended March 31, 1969 to 1973

TABLEAU 10C. Valeur des ventes de bière
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	18,936	20,933	23,536	28,179	33,731
Prince Edward Island - Île-du-Prince-Édouard	3,254	3,505	3,802	4,202	4,764
Nova Scotia - Nouvelle Écosse	25,316	27,633	29,983	33,285	37,093
New Brunswick - Nouveau-Brunswick	19,346	20,249	22,347	25,514	28,615
Québec	174,339	185,693	212,764 ^F	225,097 ^F	244,242
Ontario	240,651	267,693	285,575	317,155	355,012
Manitoba	35,680	38,015	40,861	41,771	43,821
Saskatchewan	32,096	32,770	34,477	37,086	36,204
Alberta	48,900	55,179	63,662	71,142	79,600
British Columbia - Colombie-Britannique	67,105	76,002	82,766	94,961	104,444
Yukon	1,634	1,784	1,987	2,038	2,143
Northwest Territories - Territoires du Nord-Ouest	1,698	1,993	2,410	2,792	3,184
Total	668,955	731,449	804,171 ^F	883,222 ^F	966,747

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years ended March 31, 1969 to 1973

TABEAU 11. Volume des ventes de boissons alcooliques
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	4,900	5,404	6,067	7,291	8,751
Prince Edward Island — Île-du-Prince-Édouard	1,154	1,232	1,324	1,615	1,609
Nova Scotia — Nouvelle-Écosse	9,983	10,121	10,973	12,259	13,265
New Brunswick — Nouveau-Brunswick	7,336	6,869	7,556	8,611	9,585
Québec	104,718	107,614	113,266 ^F	121,171 ^F	131,512
Ontario	127,355	138,811	148,293	161,036	166,996
Manitoba	15,927	16,736	17,709	18,122	18,985
Saskatchewan	13,463	13,445	14,085	15,031	14,882
Alberta	25,380	27,515	28,154	31,408	32,174
British Columbia — Colombie-Britannique	35,395	39,469	43,135	46,578	49,496
Yukon	464	519	562	601	633
Northwest Territories — Territoires du Nord-Ouest	425	487	604	706	858
Total	346,500	368,222	391,728 ^F	424,429 ^F	448,746

TABLE 11A. Sales of Spirits by Volume
Fiscal Years ended March 31, 1969 to 1973

TABEAU 11A. Volume des ventes de spiritueux
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	347	369	403	469	555
Prince Edward Island — Île-du-Prince-Édouard	134	137	148	179	164
Nova Scotia — Nouvelle-Écosse	872	849	943	1,050	1,157
New Brunswick — Nouveau-Brunswick	701	510	565	628	705
Québec	2,969	4,634	4,760	5,491	5,759
Ontario	10,836	9,779	10,453	11,820	12,527
Manitoba	1,078	1,170	1,321	1,562	1,715
Saskatchewan	968	991	1,010	1,152	1,458
Alberta	1,811	1,979	2,104	2,420	2,853
British Columbia — Colombie-Britannique	3,110	3,379	3,577	4,058	4,267
Yukon	45	49	49	52	58
Northwest Territories — Territoires du Nord-Ouest	45	53	57	71	92
Total	22,916	23,899	25,390	28,952	31,310

TABLE 11B. Sales of Wines by Volume
Fiscal Years ended March 31, 1969 to 1973

TABEAU 11B. Volume des ventes de vins
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	59	66	82	120	155
Prince Edward Island — Île-du-Prince-Édouard	53	56	63	85	84
Nova Scotia — Nouvelle-Écosse	458	482	549	685	735
New Brunswick — Nouveau-Brunswick	398	409	461	526	558
Québec	2,599	4,313	4,739	5,840	6,305
Ontario	5,861	5,857	6,746	7,985	8,687
Manitoba	698	794	879	1,013	1,125
Saskatchewan	648	682	692	762	748
Alberta	1,314	1,613	1,919	2,231	2,584
British Columbia — Colombie-Britannique	2,349	2,784	3,273	3,828	4,299
Yukon	25	29	31	33	41
Northwest Territories — Territoires du Nord-Ouest	25	30	37	43	59
Total	14,487	17,115	19,471	23,151	25,380

TABLE 11C. Sales of Beer by Volume
Fiscal Years ended March 31, 1969 to 1973

TABEAU 11C. Volume des ventes de bière
Années financières closes le 31 mars 1969 à 1973

	1969	1970	1971	1972	1973
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	4,494	4,969	5,582	6,702	8,041
Prince Edward Island — Île-du-Prince-Édouard	967	1,039	1,113	1,351	1,361
Nova Scotia — Nouvelle-Écosse	8,653	8,790	9,481	10,524	11,373
New Brunswick — Nouveau-Brunswick	6,237	5,950	6,530	7,457	8,322
Québec	99,150	98,667	103,767 ^F	109,840 ^F	119,448
Ontario	110,658	123,175	131,094	141,231	145,782
Manitoba	14,151	14,772	15,509	15,547	16,145
Saskatchewan	11,847	11,772	12,383	13,117	12,676
Alberta	22,255	23,923	24,131	26,757	26,737
British Columbia — Colombie-Britannique	29,936	33,306	36,285	38,692	40,930
Yukon	394	441	482	516	534
Northwest Territories — Territoires du Nord-Ouest	355	404	510	592	707
Total	309,097	327,208	346,867 ^F	372,326 ^F	392,056

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1969 to 1973

TABEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1969 à 1973

Nature of levy - Nature de l'imposition	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
<u>On spirits - Sur les spiritueux:</u>					
Excise duty - Droits d'accise	185,367	194,733	209,361	235,249	254,730
Licences	10	10	11	11	12
Import duty - Droits à l'importation	41,678	49,547	50,557	59,201	59,699
On spirits - Total - Sur les spiritueux	227,055	244,290	259,929	294,461	314,441
<u>On wines - Sur les vins:</u>					
Excise taxes - Taxes d'accise	5,860	6,991	8,064	9,373	10,006
Import duty - Droits à l'importation	3,306	5,001	5,668	6,754	7,779
On wines - Total - Sur les vins	9,166	11,992	13,732	16,127	17,785
<u>On beer - Sur la bière:</u>					
Excise duty - Droits d'accise	134,970	139,353	149,154	160,607	166,834
Licences	3	3	3	3	3
Import duty - Droits à l'importation	608	622	700	738	756
On beer - Total - Sur la bière	135,581	139,978	149,857	161,348	167,593
Grand(2) - Total - Général(2)	371,802	396,260	423,518	471,936	499,819

- (1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 4. - Pour des précision sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 4.
 (2) Spirits imported and used for blending purposes are subject to an import duty of 50c. per gallon only. Such spirits are subject to excise duty when sold. - Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont frappés de droits d'accise lors de la vente.
 (3) Refunds and drawbacks of duties and taxes have not been deducted. - Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years ended March 31, 1969 to 1973

TABEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1969 à 1973

Government - Administration publique	1969	1970	1971	1972	1973
	thousands of dollars - milliers de dollars				
Government of Canada - Gouvernement du Canada	371,802	396,260	423,518	471,936	499,819
Provincial and Territorial Governments - Administrations provinciales et territoriales:					
Newfoundland - Terre-Neuve	11,806	12,916	14,450	17,142	20,740
Prince Edward Island - Île-du-Prince-Édouard	3,416	3,665	3,983	4,510	5,182
Nova Scotia - Nouvelle-Écosse	20,040	23,935	26,249	28,269	33,648
New Brunswick - Nouveau-Brunswick	17,633	17,662	19,279	22,117	24,487
Québec	75,541	111,287	116,102	142,618 ^r	151,997
Ontario	194,013	180,404	195,008	221,789	255,773
Manitoba	25,789	27,941	30,760	34,347	37,745
Saskatchewan	25,754	26,476	27,895	31,360	37,594
Alberta	41,512	47,372	56,209	64,493	73,799
British Columbia - Colombie-Britannique	56,180	61,662	66,181	85,419	97,484
Sub-total - Total partiel	471,684	513,320	556,116	652,064 ^r	738,449
Yukon	1,666	1,808	1,865	1,985	2,303
Northwest Territories - Territoires du Nord-Ouest	1,908	2,148	2,404	2,817	3,295
Provincial and territorial governments - Total - Administrations provinciales et territoriales	475,258	517,276	560,385	656,866 ^r	744,047
All Governments - Total - Toutes administrations publiques	847,060	913,536	983,903	1,128,802 ^r	1,243,866

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The control and sale of alcoholic beverages in Canada

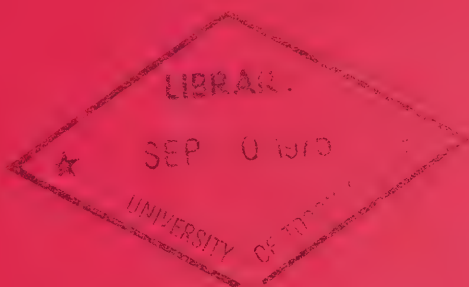
FISCAL YEAR ENDED
MARCH 31 1974

1973

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1974

1973



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1973

(Fiscal Year Ended March 31, 1974)

(Année financière close le 31 mars 1974)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 52 weeks ended March 28, 1970
- 52 weeks ended March 27, 1971
- 52 weeks ended March 25, 1972
- 53 weeks ended March 31, 1973
- 52 weeks ended March 30, 1974

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 52 semaines terminées le 28 mars 1970
- 52 semaines terminées le 27 mars 1971
- 52 semaines terminées le 25 mars 1972
- 53 semaines terminées le 31 mars 1973
- 52 semaines terminées le 30 mars 1974

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1974 amounted to approximately \$1,379 million, an increase of \$135 million or 11% over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$677 million; \$144 million was obtained from the issue of licences and permits; \$2 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,312,000) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$349,000). A description of these items is given on page 5.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7%; Prince Edward Island, 8%; Nova Scotia, 7%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 5% (spirits and beer are subject to a special tax of 10%); Manitoba, 5% (spirits, wine and imported beer are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 5% (draught beer sold by the glass on licenced premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1974 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$460 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$10 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$84 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1974 se sont chiffrées à \$1,379 millions environ, ce qui représente une augmentation de \$135 millions (11 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à \$677 millions; \$144 millions provenaient de l'émission des licences et permis, et \$2 millions des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,312,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$349,000). Ces postes sont décrits à la page 5.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 7 %; Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 7 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 5 % (les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %); Manitoba, 5 % (les spiritueux, le vin et la bière importée sont frappés d'une taxe spéciale de 10 %); Saskatchewan, 5 %; Colombie-Britannique, 5 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1974 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, \$460 millions; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, \$10 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, \$84 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et

and the general sales tax at the rate of 12% (including Old Age Security Tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments
Specifically Derived from the Control and Sale of
Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication "Provincial Government Finance", (Catalogue 68-207). Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net Income from Sales

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales Tax

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and Permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume

la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales
provenant directement du contrôle et de la vente des boissons
alcooliques

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication "Finances des administrations publiques provinciales" (n° 68-207 au catalogue). La statistique financière des régies provinciales des alcools apparaît également dans la publication "Finances des entreprises publiques provinciales" (n° 61-204 au catalogue) et dans "National Income and Expenditure Accounts" (n° 13-001 au catalogue). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du tableau 1:

(5) Revenu net provenant des ventes

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons

alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and Confiscations

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total Revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost Incidental to Collection of Taxes, Licences, Permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue Collected by, or Paid to, Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control

alcoologiques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration, soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'immobilisations

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'immobilisations imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes

revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

In Ontario in prior years, rebates of a proportion of fees received from licencees were paid to those municipalities that policed the Liquor Control Act and Liquor Licence Act. These rebates were rescinded in the current year and were replaced by additional police grants from the province.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 56 in the fiscal year ended March 31, 1974. The provincial and territorial breakdown is shown in the table on page 8.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licenced grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail. Cider is also sold other than through the Quebec liquor authority.

provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

En Ontario, au cours des années passées, les ristournes d'une partie des droits perçus auprès des détenteurs d'un permis étaient versées aux municipalités qui veillaient à l'application de la Liquor Control Act et la Liquor Licence Act. Ces ristournes ont été abolies et remplacées par des subventions additionnelles de la province aux corps policiers.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 56 au cours de l'année financière close le 31 mars 1974. La ventilation par province et territoire est présentée au tableau de la page 8.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail. Le cidre est également vendu ailleurs que dans les établissements de la Société des alcools.

Number of Stores in Operation

Nombre de magasins en activité

	March 31, 1973 — 31 mars 1973	March 31, 1974 — 31 mars 1974
Newfoundland — Terre-Neuve	34	35
Prince Edward Island — Île-du-Prince-Édouard	10	10
New Scotia — Nouvelle-Écosse	70	73
New Brunswick — Nouveau-Brunswick	60	61
Québec	250	262
Ontario	490(1)	514(1)
Manitoba	44(1)	44(1)
Saskatchewan	75(1)	76(1)
Alberta	160	160
British Columbia — Colombie-Britannique	156	170(1)
Yukon	6	6
Northwest Territories — Territoires du Nord-Ouest	6(1)	6(1)
Total	1,361	1,417

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces. — De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31, 1973 — 31 mars 1973	March 31, 1974 — 31 mars 1974
Ontario	54	58
Manitoba	122	134
Saskatchewan	129	135
British Columbia — Colombie-Britannique	—	1
Northwest Territories — Territoires du Nord-Ouest	5	6
Total	310	334

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Ventes totales de boissons alcooliques

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year-end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1970 to 1974, as presented in Table 7, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publication: "Distilleries" (Catalogue 32-206); "Breweries" (Catalogue 32-205) and "Wineries" (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1969 to 1973 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1970 à 1974 (tableau 7), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: "Distilleries" (n° 32-206 au catalogue); "Brasseries" (n° 32-205 au catalogue) et "Producteurs de vin" (n° 32-207 au catalogue). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1969 à 1973 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51° F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le tableau 8 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend et les spiritueux produits au cours de l'année (voir le tableau 7) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five year period. The sources of the data are the monthly Statistics Canada publications "Imports by Commodities" (Catalogue 65-007) and "Exports by Commodities" (Catalogue 65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading i.e. exclusive of inland freight, insurance, handling, etc.

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, marchandises destinées à l'exportation, qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 9, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques

Le tableau 9 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées "Importations par marchandises" (n° 65-007 au catalogue) et "Exportation par marchandises" (n° 65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques

Le tableau 10 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 11 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year ended March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	30,994	14,428	98,444	68,871	305,899	594,439	121,137
2	Deduct cost of goods sold(2)	15,252	9,082	52,820	37,146	153,858	328,064	78,746
3	Gross profit on sales (item 1 less item 2)	15,742	5,346	45,624	31,725	152,041	266,375	42,391
4	Deduct administrative and general expenses less miscellaneous income.(3)	2,507	936	9,343	6,740	33,245	58,428	6,569
5	Net income from sales (item 3 less item 4)	13,235	4,410	36,281	24,985	118,796	207,947	35,822
6	Sales tax	—	1,312	—	—	—	—	—
7	Licences and permits	11,226	65	1,165	1,110	45,885	74,447	4,697
8	Fines and confiscations	—	87	83	278	239	—	717
9	Total revenue from the control and sale of alcoholic beverages.	24,461	5,874	37,529	26,373	164,920	282,394	41,236

(1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.

(2) Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — Nfld., 176, P.E.I., 67, N.S., 1,081, N.B., 291, Que., 945, Sask., 67, Alta., 679, B.C., 447, total, 3,753; capital expenditures — N.B., 198, Que., 284, Ont., 4,037, Man., 353, Sask., 177, total, 5,049.

(3) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year ended March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report of liquor authority.	24,461	4,475	33,138	26,095	118,697	282,040	40,160
	Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:							
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 11,226	— 65	— 991	— 1,110	—	— 74,447	— 4,697
4	Fines and confiscations	—	—	— 83	—	—	—	—
	Expenses charged to income by liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:							
5	Policing and enforcement expenses	—	—	4,151	—	99	354	359
6	Maintenance of prisoners	—	—	66	—	—	—	—
7	Net income from sales (Table 1, item 5)	13,235	4,410	36,281	24,985	118,796	207,947	35,822
	Add:							
8	Liquor revenue of province (items 2, 3 and 4)	11,226	65	1,074	1,110	—	74,447	4,697
	Other liquor revenues of province not included in income of liquor authority:(1)							
9	Sales tax	—	1,312	—	—	—	—	—
10	Licences and permits	—	—	174	—	—	—	—
11	Fines and confiscations	—	87(2)	—	278	45,885	—	—
						239	—	717(2)
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	24,461	5,874	37,529	26,373	164,920	282,394	41,236

(1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

(2) Estimated.

(3) Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year ended March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines	\$'000	—	—	—	10,432(2)	11,483	—
2		'000 gal.	—	—	—	997(2)	1,291	—
3	Beer	\$'000	37,998	—	—	265,974	360,970	(3)
4		'000 gal.	9,795	—	—	123,618	147,279	(3)

(1) Value figures are included in Table 4 and volume figures in Table 5.

(2) Cider only.

(3) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 2,615 (882 gallons) made through retail outlets of breweries during the year ended March 31, 1974 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)
Année financière close le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
101,646	227,136	336,778	5,619	8,704	1,914,095	Ventes brutes	1
60,452	129,656	204,660	2,966	4,510	1,077,212	Déduction du prix de revient des produits vendus(2)	2
41,194	97,480	132,118	2,653	4,194	836,883	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
- 337	16,911	24,838	502	561	160,243	Déduction des frais généraux et d'administration moins les revenus divers(3).	4
41,531	80,569	107,280	2,151	3,633	676,640	Revenu net provenant des ventes (poste 3 moins poste 4).	5
-	-	-	349	-	1,661	Taxe de vente	6
368	3,635	1,590	28	119	144,335	Licences et permis	7
504	-	-	14	-	1,922	Amendes et saisies	8
42,403(4)	84,204	108,870	2,542	3,752	824,558	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

- (1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.
(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.
(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'elles administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — T.-N., 176, I. P.-É., 67, N.-É., 1,081; N.-B., 291, Qué., 945; Sask., 67, Alb., 679, C.-B., 447, total, 3,753; Dépenses d'immobilisations — N.-B., 198, Qué., 284, Ont., 4,037, Man., 353 Sask., 177 Total, 5,049.
(4) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
41,874	84,204	108,622	2,528	3,752	770,046	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	
-	-	-	-	-	-	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provinciales de la vente des alcools pour ces statistiques:	
- 368	- 3,635	- 1,590	- 349	- 119	- 349	Taxe de vente	2
-	-	-	-	-	- 98,276	Licences et permis	3
-	-	-	-	-	- 83	Amendes et saisies	4
25	-	248	-	-	5,236	Dépenses déduites du revenu par la régie des alcools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	
41,931	80,569	107,280	2,151	3,633	66	Dépenses relatives à l'application de la Loi	5
-	-	-	-	-	66	Entretien des prisonniers	6
-	-	-	-	-	676,640	Revenu net des ventes (tableau 1, poste 5)	7
368	3,635	1,590	349	119	98,708	Ajouter:	
-	-	-	-	-	-	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	8
-	-	-	-	-	-	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	
504	-	-	-	-	1,312	Taxe de vente	9
42,403(3)	84,204	108,870	2,542	3,752	46,059	Licences et permis	10
-	-	-	-	-	1,839	Amendes et saisies	11
-	-	-	-	-	824,558	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	12

- (1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.
(2) Estimation.
(3) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
-	-	-	-	-	21,915	\$'000 Vins	1
-	-	-	-	-	2,288	'000 gal.	2
-	-	-	-	-	664,942	\$'000 Bière	3
-	-	-	-	-	280,692	'000 gal.	4

- (1) Les chiffres relatifs à la valeur sont pris en compte au tableau 4 et ceux relatifs au volume au tableau 5.
(2) Cûdre seulement.
(3) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de 2,615 (882 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1974 sont comprises dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	1	3	—	15,683	2,096	11
3	Brandy	618	118	774	631	30,341	21,225	1,879
4	Gin	1,281	519	3,075	3,265	75,808	45,254	3,425
5	Liqueurs	538	127	1,077	787	18,006	24,973	2,256
6	Rum	13,060	3,805	26,862	11,646	22,020	58,237	8,906
7	Whisky	8,624	2,781	13,355	11,799	47,644	283,398	42,663
8	Vodka	1,037	708	4,798	2,854	13,505	36,400	5,986
9	Other	25	—	—	2	2,950	7,022	140
10	Total spirits	25,183	8,059	49,944	30,984	225,957	478,605	65,266
11	Wines:							
12	Cider	6	5	129	..	10,588	627	48
13	Sparkling(2)	1,422	348	2,410	..	6,302	22,960	3,531
14	Other	1,696	645	5,946	..	72,319	82,127	6,638
15	Total wines	3,124	998	8,485	5,637	89,209	105,714	10,217
16	Beer	40,685	5,371	40,015	32,250	267,139	382,573	45,654
17	Total sales(3)	68,992	14,428(4)	98,444	68,871	582,305	966,892	121,137

(1) For explanation of the basis on which these data are reported, see commentary on page 8. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Before deducting discounts and rebates as follows: Nfld., 76; N.S., 25; Ont., 167; N.W.T., 58; total, 326. (4) Includes health tax of 10% on retail selling price amounting to 1,312. See Table 1, item 6. (5) Includes write-downs, stock losses, etc., 1,581. (6) Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 349, see Table 1, item 6. (7) Includes unidentifiable amount of cider.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	1	3	..	15,683	2,096
3	Brandy	195	72	357	..	5,547	8,217
4	Gin	1,089	334	2,750	..	53,755	35,935
5	Liqueurs	165	32	449	..	9,005	11,542
6	Rum	8,024	3,414	25,330	..	20,000	51,482
7	Whisky	5,915	2,281	10,548	9,597	29,700	245,116
8	Vodka	1,006	708	4,715	..	12,552	35,052
9	Other	—	—	—	..	1,650	3,848
10	Total spirits	16,394	6,842	44,152	..	147,892	393,288
11	Wines:						
12	Cider	—	5	125	..	10,588	516
13	Sparkling(1)	1,229	337	1,813	..	1,410	16,030
14	Other	627	390	4,202	..	14,789	36,986
15	Total wines	1,856	732	6,140	..	26,787	53,532
16	Beer	40,253	5,314	39,483	..	266,069	379,277
17	Total sales	58,503	12,888	89,775	..	440,748	826,097

(1) See footnote(2) at end of Table 4. (2) See footnote(7) at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	..	—	—
3	Brandy	423	46	417	..	24,794	13,008
4	Gin	192	185	325	..	22,053	9,319
5	Liqueurs	373	95	628	..	9,001	13,431
6	Rum	5,036	391	1,532	..	2,020	6,755
7	Whisky	2,709	500	2,807	2,202	17,944	38,282
8	Vodka	31	—	83	..	953	1,348
9	Other	25	—	—	..	1,300	3,174
10	Total spirits	8,789	1,217	5,792	..	78,065	85,317
11	Wines:						
12	Cider	6	—	4	..	—	111
13	Sparkling(1)	193	11	597	..	4,892	6,930
14	Other	1,069	255	1,744	..	57,530	45,141
15	Total wines	1,268	266	2,345	..	62,422	52,182
16	Beer	432	57	532	..	1,070	3,296
17	Total sales	10,489	1,540	8,669	..	141,557	140,795

(1) See footnote(2) at end of Table 4. (2) See footnote(7) at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1974

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest	Total		N°
thousands of dollars — milliers de dollars							
—	5	7	—	—	17,806	Spiritueux:	
1,042	3,326	5,689	54	55	65,752	Alcool	1
3,233	7,482	15,817	125	196	159,480	Brandy	2
1,689	5,812	12,684	229	199	68,377	Gin	3
6,676	20,488	25,104	459	888	198,151	Liqueurs	4
39,423	70,891	94,235	1,392	2,605	618,810	Rhum	5
6,272	13,673	18,978	301	414	104,926	Whisky	6
90	494	2,070	—	—	12,793	Vodka	7
58,425	122,171	174,584	2,560	4,357	1,246,095	Autres	8
						Total, spiritueux	9
33	134	1,194	—	..	..	Vins:	
1,960	977	10,450	572	..	..	Cidre	10
4,565	22,608	34,970	319	..	..	Mousseux(2)	11
6,558	23,719	46,614	891	813	301,979	Autres	12
36,663	81,246	115,580	2,168(7)	3,534	1,052,878	Total, vins	13
101,646	227,136(5)	336,778	5,619(6)	8,704	2,600,952	Bière	14
						Total des ventes(3)	15

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 8. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Avant déduction des remises et rabais suivants: T.-N., 76; N.-E., 25; Ont., 167; T. N.-O., 58; total, 326. (4) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 1,312; voir tableau 1, poste 6. (5) Comprend les amortissements, les pertes sur stocks, etc., qui se chiffrent à 1,581. (6) Sans compter la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 349. Voir tableau 1, poste 6. (7) Y compris un montant inconnu pour le cidre.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1974

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N°
thousands of dollars — milliers de dollars							
11	—	5	7	—	—	Spiritueux:	
712	196	616	659	7	—	Alcool	1
2,596	2,739	5,663	11,621	98	141	Brandy	2
1,059	932	2,135	4,651	35	90	Gin	3
7,698	4,414	17,249	20,663	379	779	Liqueurs	4
38,743	37,108	62,407	74,897	1,144	2,329	Rhum	5
5,586	5,965	13,000	17,597	292	414	Whisky	6
20	30	79	1,190	—	—	Vodka	7
56,425	51,384	101,154	131,285	1,955	3,753	Autres	8
						Total, spiritueux	9
32	29	102	1,080	—	..	Vins:	
2,718	1,645	352	9,337	154	..	Cidre	10
4,159	3,533	15,020	19,410	191	..	Mousseux(1)	11
6,909	5,207	15,474	29,827	345	588	Autres	12
45,429	36,500	80,436	113,545	2,110(2)	3,515	Total, vins	13
108,763	93,091	197,064	274,657	4,410	7,856	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4. (2) Voir renvoi(7) à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1974

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord- Ouest		N°
thousands of dollars — milliers de dollars							
—	—	—	—	—	—	Spiritueux:	
1,167	846	2,710	5,030	47	55	Alcool	1
829	494	1,819	4,196	27	55	Brandy	2
1,197	757	3,677	8,033	194	109	Gin	3
1,208	2,262	3,239	4,441	80	109	Liqueurs	4
3,920	2,315	8,484	19,338	248	276	Rhum	5
400	307	673	1,381	9	—	Whisky	6
120	60	415	880	—	—	Vodka	7
8,841	7,041	21,017	43,299	605	604	Autres	8
						Total, spiritueux	9
16	4	32	114	—	..	Vins:	
814	315	625	1,113	418	..	Cidre	10
2,478	1,032	7,588	15,560	128	..	Mousseux(1)	11
3,308	1,351	8,245	16,787	546	225	Autres	12
225	163	810	2,035	59(2)	19	Total, vins	13
12,374	8,555	30,072	62,121	1,209	—	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4. (2) Voir renvoi(7) à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:							
2	Alcohol	—	—	—	—	485	76	—
3	Brandy	12	3	18	14	584	553	51
4	Gin	34	14	83	86	2,304	1,384	103
5	Liqueurs	12	3	24	15	434	615	56
6	Rum	343	103	695	300	649	1,763	262
7	Whisky	198	67	336	286	1,260	8,167	1,213
8	Vodka	26	18	128	74	396	1,088	176
9	Other	—	—	—	—	113	202	4
9	Total spirits	625	208	1,284	775	6,225	13,848	1,865
10	Wines:							
11	Cider	1	1	24	..	1,015	109	8
12	Sparkling(2)	89	21	174	..	202	1,520	331
13	Other	112	65	556	..	6,650	7,409	795
13	Total wines	202	87	754	536	7,867	9,038	1,134
14	Beer	10,387	1,555	12,188	9,264	123,821	154,148	16,693
15	Total sales	11,214	1,850	14,226	10,575	137,913	177,034	19,692

(1) See footnote(2) at end of Table 4. (2) See footnote(7) at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	485	76
3	Brandy	5	2	9	4	158	243
4	Gin	29	9	75	59	1,643	1,119
5	Liqueurs	4	1	11	8	261	337
6	Rum	205	93	657	260	594	1,560
7	Whisky	139	56	273	234	798	7,206
8	Vodka	25	18	126	73	369	1,053
9	Other	—	—	—	—	89	119
9	Total spirits	407	179	1,151	638	4,397	11,713
10	Wines:						
11	Cider	—	1	23	..	1,015	98
12	Sparkling(1)	83	21	140	..	75	1,216
13	Other	56	49	432	..	2,126	4,428
13	Total wines	139	71	595	455	3,216	5,742
14	Beer	10,324	1,545	12,096	9,215	123,648	153,648
15	Total sales	10,870	1,795	13,842	10,308	131,261	171,103

(1) See footnote(2) at end of Table 4. (2) See footnote(7) at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year ended March 31, 1974

No.		New-found-land — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	—	—
3	Brandy	7	1	9	10	426	310
4	Gin	5	5	8	27	661	265
5	Liqueurs	8	2	13	7	173	278
6	Rum	138	10	38	40	55	203
7	Whisky	59	11	63	52	462	961
8	Vodka	1	—	2	1	27	35
9	Other	—	—	—	—	24	83
9	Total spirits	218	29	133	137	1,828	2,135
10	Wines:						
11	Cider	1	—	1	..	—	11
12	Sparkling(1)	6	—	34	..	127	304
13	Other	56	16	124	..	4,524	2,981
13	Total wines	63	16	159	81	4,651	3,296
14	Beer	63	10	92	49	173	500
15	Total sales	344	55	384	267	6,652	5,931

(1) See footnote(2) at end of Table 4. (2) See footnote(7) at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	561	Spiritueux:	
28	80	133	1	1	1,478	Alcool	1
92	205	473	3	4	4,785	Brandy	2
43	134	362	5	4	1,707	Gin	3
184	547	730	11	19	5,606	Liqueurs	4
1,095	1,767	2,602	36	56	17,083	Rhum	5
176	369	560	8	9	3,028	Whisky	6
3	12	74	—	—	408	Vodka	7
1,621	3,114	4,934	64	93	34,656	Autres	8
						Total, spiritueux	9
5	21	235	—	..	..	Vins:	
161	32	882	14	..	..	Cidre	10
548	2,205	3,460	26	..	..	Mousseux(2)	11
714	2,258	4,577	40	66	27,273	Autres	12
12,495	27,088	44,112	579(2)	711	413,041	Total, vins	13
14,830	32,460	53,623	683	870	474,970	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4. (2) Voir renvoi(7) à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1974

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
20	5	16	19	—	—	Alcool	1
78	78	158	358	2	3	Brandy	2
30	26	56	149	1	2	Gin	3
227	123	466	613	10	17	Liqueurs	4
1,112	1,039	1,566	2,124	30	51	Rhum	5
165	168	352	522	8	9	Whisky	6
1	2	2	39	—	—	Vodka	7
1,633	1,441	2,616	3,824	51	82	Autres	8
						Total, spiritueux	9
5	5	15	217	—	..	Vins:	
285	143	13	857	12	..	Cidre	10
618	483	1,737	2,546	18	..	Mousseux(1)	11
908	631	1,765	3,620	30	56	Autres	12
16,651	12,465	26,958	43,793	570(2)	709	Total, vins	13
19,192	14,537	31,339	51,237	651	847	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4. (2) Voir renvoi(7) à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1974

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N°
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
31	23	64	114	1	1	Alcool	1
24	14	47	115	1	1	Brandy	2
26	17	78	213	4	2	Gin	3
35	61	81	117	1	2	Liqueurs	4
102	56	201	478	6	5	Rhum	5
11	8	17	38	—	—	Whisky	6
3	1	10	35	—	—	Vodka	7
232	180	498	1,110	13	11	Autres	8
						Total, spiritueux	9
2	—	—	18	—	..	Vins:	
47	18	19	25	2	..	Cidre	10
177	65	468	914	8	..	Mousseux(1)	11
226	23	1,493	847	10	10	Autres	12
42	30	140	319	9(2)	2	Total, vins	13
500	293	1,121	2,486	42	24	Bière	14
						Total des ventes	15

(1) Voir renvoi(2) à la fin du tableau 4. (2) Voir renvoi(7) à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	1,297	157	1,809	4,444	2,646	4,027	4,415
2	Accounts receivable	928	9	132	—	1,764	6,611	106
3	Accrued revenue and prepaid expense	7	5	—	—	—	1,191	8
	Inventories:							
4	1. Stock for sale(2)	4,213	1,327	5,573	6,915	40,617	35,298	1,802
5	2. Stock in bond(3)	—	(4)	510	—	—	14,658	1,902
6	3. Other material and supplies	177	—	—	—	582	173	97
7	Sub-totals	4,390	1,327	6,083	6,915	41,199	50,129	3,801
	Investments:							
8	1. Provincial government bonds	—	—	—	31	—	—	—
9	2. Mortgages and agreements for sale	—	—	—	—	—	19	—
10	Sub-totals	—	—	—	31	—	19	—
11	Fixed assets(5)	405	1,379	2,671	3,597	13,084	—	—
12	Deferred charges	—	—	99	—	768	—	—
13	Other assets	—	—	—	—	—	—	—
14	Total assets(6)	7,027	2,877	10,794	14,987	59,461	61,977	8,330
	<u>Liabilities</u>							
15	Accounts payable	1,035	374	2,677	3,717	11,439	22,933	3,091
16	Accrued expenditure and deferred credits	1,328	—	—	—	—	3,195	147
17	Bank loans	—	600	—	1,175	—	—	—
18	Dividend payable	—	—	—	—	10,000	—	—
19	Mortgages and agreements for sale	—	—	—	—	—	—	—
20	Trust and deposit accounts (net)	—	—	—	—	—	911	—
21	Other liabilities	150	—	—	—	—	7,053	742
22	Total liabilities	2,513	974	2,677	4,892	21,439	34,092	3,980
	<u>Net worth</u>							
23	Capital stock held by provincial governments ..	—	—	—	—	30,000	—	—
	Reserves:							
24	1. Contingencies	—	—	—	—	—	500	—
25	2. Acquisition of capital assets	—	—	—	—	—	—	—
26	3. Insurance	—	—	—	—	1,000	1,000	—
27	4. Other	—	—	500	—	—	—	—
28	Sub-totals	—	—	500	—	1,000	1,500	—
29	Surplus (unremitted to provincial treasurer)	4,514	1,903	7,617	10,095	7,022	26,385	4,350
30	Total net worth	4,514	1,903	8,117	10,095	38,022	27,885	4,350
31	Total liabilities and net worth(6)	7,027	2,877	10,794	14,987	59,461	61,977	8,330

(1) Includes short-term investments.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures, page 6.

(6) Excludes unearned licences and permits revenue collected on behalf of province: Ont., 73, Man., 158, Alta., 486, Yukon, 22, total, 739.

(7) Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars							
							<u>Actif</u>
73,626(1)	2,366	9,904	132	254	105,077	Encaisse et dépôts à vue	1
381	190	124	11	1	10,257	Effets à recevoir	2
2,054	99	—	—	—	3,364	Recettes comptables et frais payés d'avance	3
							Stocks:
6,604	7,162	7,850	657	1,644	119,662	1. Stock à vendre(2)	4
13	3,840	2,583	44	— (4)	23,550	2. Stock en entrepôt(3)	5
37	1	23	—	—	1,090	3. Autres matériels et fournitures	6
6,654	11,003	10,456	701	1,644	144,302	Total partiel	7
							Placements:
—	—	—	—	—	31	1. Obligations des gouvernements provinciaux	8
—	—	—	—	—	19	2. Hypothèques et contrats de vente	9
—	—	—	—	—	50	Total partiel	10
1,554	10,881	2,008	—	—	35,579	Immobilisations(5)	11
—	—	—	—	—	867	Frais différés	12
—	10	—	—	—	10	Autres éléments d'actif	13
84,269	24,549	22,492	844	1,899	299,506	Total, actif(6)	14
							<u>Passif</u>
16	10,722	13,134	52	152	69,342	Comptes à payer	15
77	—	—	—	—	4,747	Dépenses accumulées et crédits différés	16
—	—	—	—	—	1,775	Emprunts bancaires	17
—	—	—	—	—	10,000	Dividendes à payer	18
—	—	—	—	—	—	Hypothèques et contrats de vente	19
330	—	—	—	—	911	Comptes de dépôt et de fiducie (montant net)	20
—	—	—	—	—	8,275	Autres éléments de passif	21
423	10,722	13,134	52	152	95,050	Total, passif	22
							<u>Valeur nette</u>
—	—	—	—	—	30,000	Capital-actions détenu par les administrations pu- bliques provinciales.	23
							Réserves:
2,000	—	—	—	—	2,500	1. Fonds de prévoyance	24
2,413	—	—	—	—	2,413	2. Acquisition d'immobilisations	25
—	—	—	—	—	2,000	3. Assurances	26
—	10,252	1,050	—	—	11,802	4. Autres	27
4,413	10,252	1,050	—	—	18,715	Total partiel	28
79,433	3,575	8,308	792	1,747	155,741	Excédent (non remis au trésorier de la province) ...	29
83,846	13,827	9,358	792	1,747	204,456	Total, valeur nette	30
84,269(7)	24,549	22,492	844	1,899	299,506	Total, passif et valeur nette(6)	31

(1) Comprend les placements à court terme.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'Île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'immobilisations à la page 6.

(6) Sans compter les recettes non acquises provenant des licences et permis recouvrées au nom de la province: Ont., 73, Man., 158, Alb., 486, Yukon, 22, total, 739.

(7) Comprend la Liquor Board et la Liquor Licensing Commission de la Saskatchewan.

TABLE 7. Production of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 7. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1970 à 1974

Type	1970	1971	1972	1973	1974
	thousands of - milliers de				
Spirits - Spiritueux proof - gallons - preuve	84,650	84,359	86,516	90,920	106,890
Wines(2) - Vins(2) gallons	13,643	15,202	17,797	18,352 ⁽³⁾	19,243(3)
Beer - Bière gallons	349,174	373,711	402,284	419,787	442,226

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) On a calendar year basis - D'après l'année civile.

(3) Includes cider: 1972; 830^r; 1973; 1,132. - Comprend le cidre: 1972; 830; 1973; 1,132.

TABLE 8. Warehousing transactions in Spirits(1)
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 8. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1970 à 1974

No.	Details - Détail	1970	1971	1972(2)	1973	1974
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	267,358	299,835	330,134	354,642	373,788
	Add - Ajouter:					
2	Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	109,297	111,532	116,083	124,634	130,570
3	Otherwise warehoused - Marchandises autrement entreposées	47	257	..	..	..
4	Total additions	109,344	111,789	..	..	..
	Deduct - Soustraire:					
	Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	13,322	14,326	16,135	17,487	19,526
6	Unmatured - Non à maturité	800	827	318	319	323
7	Exported in bond - Marchandises destinées à l'exportation	23,668	23,870	30,660	34,795	42,625
8	Taken for redistillation - Redistillation	22,608	25,096	..	..	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	16,469	17,371	11,079	11,532	12,790
10	Deductions - Total - Soustractions	76,867	81,490	..	..	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	299,835	330,134	354,642	373,788	400,754

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 9. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 9. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1970 à 1974

Details - Détail	1970	1971	1972	1973	1974
	thousands of - milliers de				
Spirits - Spiritueux:					
Imports - Importations dollars	32,148	33,169	41,046	46,098	60,087
Exports of domestic stock - Exportations de stock canadien	191,282	187,138	185,037	219,841	233,635
Wines - Vins:					
Imports - Importations "	25,763	28,189	35,421	44,786	63,369
Exports of domestic stock - Exportations de stock canadien	160	158	170	206	300
Beer - Bière:					
Imports - Importations "	1,707	1,942	2,086	2,221	2,981
Exports of domestic stock - Exportations de stock canadien	4,270	4,507	4,489	4,556	5,925
Imports - Total - Importations	59,618	63,300	78,553	93,105	126,437
Exports(2) - Total - Exportations(2)	195,712	191,803	189,696	224,603	239,860
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	6,507	6,427	7,752	7,681	9,603
Exports of domestic stock - Exportations de stock canadien	23,393	24,112	25,075	29,522	31,427
Wines - Vins:					
Imports - Importations gallons	6,647	7,185	9,051	10,419	12,443
Exports of domestic stock - Exportations de stock canadien	40	41	43	60	74
Beer - Bière:					
Imports - Importations "	1,033	1,158	1,219	1,243	1,455
Exports of domestic stock - Exportations de stock canadien	3,682	3,617	3,523	3,821	5,009
Imports - Total - Importations	14,187	14,770	18,022	19,343	23,501
Exports(2) - Total - Exportations(2)	27,115	27,770	28,641	33,403	36,510

(1) See explanatory comment on page 10. - Voir commentaires page 10.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 10. Valeur des ventes de boissons alcooliques
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	35,853	39,794	47,782	57,359	68,992
Prince Edward Island - Île-du-Prince-Édouard	9,086	9,895	10,961	12,527	14,428
Nova Scotia - Nouvelle Écosse	63,528	69,966	78,629	89,104	98,444
New Brunswick - Nouveau-Brunswick	44,160	48,772	55,169	61,996	68,871
Québec	390,029	427,047	479,566	516,858	582,305
Ontario	647,450	697,365	790,158	884,145	966,892
Manitoba	85,027	93,530	103,578	112,245	121,137
Saskatchewan	73,013	75,886	84,075	94,342	101,646
Alberta	140,488	156,391	178,953	203,812	227,136
British Columbia - Colombie-Britannique	205,878	224,238	260,870	293,486	336,771
Yukon	4,035	4,289	4,522	5,027	5,619
Northwest Territories - Territoires du Nord-Ouest	4,783	5,589	6,509	7,496	8,704
Total	1,703,330	1,852,762	2,100,772	2,338,397	2,600,952

TABLE 10A. Sales of Spirits by Value
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 10A. Valeur des ventes de spiritueux
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	13,956	15,085	17,963	21,398	25,183
Prince Edward Island - Île-du-Prince-Édouard	5,040	5,474	5,988	6,836	8,059
Nova Scotia - Nouvelle Écosse	31,271	34,574	38,419	44,172	49,944
New Brunswick - Nouveau-Brunswick	20,121	22,025	24,459	27,704	30,984
Québec	162,324	167,442	194,834	204,909	225,957
Ontario	324,421	347,006	392,738	431,460	478,605
Manitoba	40,632	45,528	53,448	58,902	65,266
Saskatchewan	34,650	35,638	40,519	51,347	58,425
Alberta	72,766	77,573	89,245	106,766	122,171
British Columbia - Colombie-Britannique	107,697	114,660	132,328	148,877	174,584
Yukon	1,925	1,940	2,084	2,390	2,560
Northwest Territories - Territoires du Nord-Ouest	2,398	2,695	3,152	3,626	4,357
Total	817,201	869,640	995,177	1,108,387	1,246,095

TABLE 10B. Sales of Wines by Value
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 10B. Valeur des ventes de vins
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	964	1,173	1,640	2,230	3,124
Prince Edward Island - Île-du-Prince-Édouard	541	619	771	927	998
Nova Scotia - Nouvelle Écosse	4,624	5,409	6,925	7,839	8,485
New Brunswick - Nouveau-Brunswick	3,790	4,400	5,196	5,677	5,637
Québec	42,012	46,841	59,635	67,707	89,209
Ontario	55,336	64,784	80,265	97,673	105,714
Manitoba	6,380	7,141	8,359	9,522	10,217
Saskatchewan	5,593	5,771	6,470	6,791	6,558
Alberta	12,543	15,155	18,566	23,347	23,719
British Columbia - Colombie-Britannique	22,179	26,812	33,581	40,370	46,614
Yukon	326	362	400	494	891
Northwest Territories - Territoires du Nord-Ouest	392	484	565	686	813
Total	154,680	178,951	222,373	263,263	301,979

TABLE 10C. Sales of Beer by Value
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 10C. Valeur des ventes de bière
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	20,933	23,536	28,179	33,731	40,685
Prince Edward Island - Île-du-Prince-Édouard	3,505	3,802	4,202	4,764	5,371
Nova Scotia - Nouvelle Écosse	27,633	29,983	33,285	37,093	40,015
New Brunswick - Nouveau-Brunswick	20,249	22,347	25,514	28,615	32,250
Québec	185,693	212,764	225,097	244,242	267,139
Ontario	267,693	285,575	317,155	355,012	382,573
Manitoba	38,015	40,861	41,771	43,821	45,654
Saskatchewan	32,770	34,477	37,086	36,204	36,663
Alberta	55,179	63,663	71,142	73,699	81,246
British Columbia - Colombie-Britannique	76,002	82,766	94,961	104,239	115,580
Yukon	1,784	1,987	2,038	2,143	2,168
Northwest Territories - Territoires du Nord-Ouest	1,993	2,410	2,792	3,284	3,794
Total	731,449	804,171	883,222	966,747	1,052,878

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 11. Volume des ventes de boissons alcooliques
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	5,404	6,067	7,291	8,751	11,214
Prince Edward Island — Île-du-Prince-Édouard	1,232	1,324	1,615	1,609	1,850
Nova Scotia — Nouvelle-Écosse	10,121	10,973	12,259	13,265	14,226
New Brunswick — Nouveau-Brunswick	6,869	7,556	8,611	9,585	10,575
Québec	107,614	113,266	121,171	131,512	137,913
Ontario	138,811	148,293	161,036	166,996	177,034
Manitoba	16,736	17,709	18,122	18,985	19,692
Saskatchewan	13,445	14,085	15,031	14,882	14,830
Alberta	27,515	28,154	31,408	32,174	32,460
British Columbia — Colombie-Britannique	39,469	43,135	46,578	49,496	53,623
Yukon	519	562	601	633	683
Northwest Territories — Territoires du Nord-Ouest	487	604	706	858	870
Total	368,222	391,728	424,429	448,746	474,970

TABLE 11A. Sales of Spirits by Volume
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 11A. Volume des ventes de spiritueux
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	369	403	469	555	625
Prince Edward Island — Île-du-Prince-Édouard	137	148	179	164	208
Nova Scotia — Nouvelle-Écosse	849	943	1,050	1,157	1,284
New Brunswick — Nouveau-Brunswick	510	565	628	705	775
Québec	4,634	4,760	5,491	5,759	6,225
Ontario	9,779	10,453	11,820	12,527	13,848
Manitoba	1,170	1,321	1,562	1,715	1,865
Saskatchewan	991	1,010	1,152	1,458	1,621
Alberta	1,979	2,104	2,420	2,853	3,114
British Columbia — Colombie-Britannique	3,379	3,577	4,058	4,267	4,934
Yukon	49	49	52	58	64
Northwest Territories — Territoires du Nord-Ouest	53	57	71	92	93
Total	23,899	25,390	28,952	31,310	34,656

TABLE 11B. Sales of Wines by Volume
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 11B. Volume des ventes de vins
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	66	82	120	155	202
Prince Edward Island — Île-du-Prince-Édouard	56	63	85	84	87
Nova Scotia — Nouvelle-Écosse	482	549	685	735	754
New Brunswick — Nouveau-Brunswick	409	461	526	558	536
Québec	4,313	4,739	5,840	6,305	7,867
Ontario	5,857	6,746	7,985	8,687	9,038
Manitoba	794	879	1,013	1,125	1,134
Saskatchewan	682	692	762	748	714
Alberta	1,613	1,919	2,231	2,584	2,258
British Columbia — Colombie-Britannique	2,784	3,273	3,828	4,299	4,577
Yukon	29	31	33	41	40
Northwest Territories — Territoires du Nord-Ouest	30	37	43	59	66
Total	17,115	19,471	23,151	25,380	27,213

TABLE 11C. Sales of Beer by Volume
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 11C. Volume des ventes de bière
Années financières closes le 31 mars 1970 à 1974

	1970	1971	1972	1973	1974
	thousands of gallons — milliers de gallons				
Newfoundland — Terre-Neuve	4,969	5,582	6,702	8,041	10,387
Prince Edward Island — Île-du-Prince-Édouard	1,039	1,113	1,351	1,361	1,555
Nova Scotia — Nouvelle-Écosse	8,790	9,481	10,524	11,373	12,188
New Brunswick — Nouveau-Brunswick	5,950	6,530	7,457	8,322	9,264
Québec	98,667	103,767	109,840	119,448	123,821
Ontario	123,175	131,094	141,231	145,782	154,148
Manitoba	14,772	15,509	15,547	16,145	16,693
Saskatchewan	11,772	12,383	13,117	12,676	12,495
Alberta	23,923	24,131	26,757	26,737	27,088
British Columbia — Colombie-Britannique	33,306	36,285	38,692	40,930	44,112
Yukon	441	482	516	534	579
Northwest Territories — Territoires du Nord-Ouest	404	510	592	707	711
Total	327,208	346,867	372,326	392,056	413,041

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1970 à 1974

Nature of levy — Nature de l'imposition	1970	1971	1972	1973	1974
	thousands of dollars — milliers de dollars				
On spirits — Sur les spiritueux:					
Excise duty — Droits d'accise	194,733	209,361	235,249	254,730	283,720
Licences	10	11	11	12	12
Import duty(2) — Droits à l'importation(2)	49,547	50,557	59,201	59,699	73,633
On spirits — Total — Sur les spiritueux	244,290	259,929	294,461	314,441	357,365
On wines — Sur les vins:					
Excise taxes — Taxes d'accise	6,991	8,064	9,373	10,006	10,087
Import duty — Droits à l'importation	5,001	5,668	6,754	7,779	9,253
On wines — Total — Sur les vins	11,992	13,732	16,127	17,785	19,340
On beer — Sur la bière:					
Excise duty — Droits d'accise	139,353	149,154	160,607	166,834	176,590
Licences	3	3	3	3	3
Import duty — Droits à l'importation	622	700	738	756	879
On beer — Total — Sur la bière	139,978	149,857	161,348	167,593	177,472
Grand(3) — Total — Général(3)	396,260	423,518	471,936	499,819	554,177

(1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 4. — Pour des précision sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 4.

(2) Spirits imported and used for blending purposes are subject to an import duty of 50c per gallon only. Such spirits are subject to excise duty when sold. — Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont trappés de droits d'accise lors de la vente.

(3) Refunds and drawbacks of duties and taxes have not been deducted. — Les remouvements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years ended March 31, 1970 to 1974

TABLEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1970 à 1974

Government — Administration publique	1970	1971	1972	1973	1974
	thousands of dollars — milliers de dollars				
Government of Canada — Gouvernement du Canada	396,260	423,518	471,936	499,819	554,177
Provincial and Territorial Governments — Administrations provinciales et territoriales:					
Newfoundland — Terre-Neuve	12,916	14,450	17,142	20,740	24,461
Prince Edward Island — Île-du-Prince-Édouard	3,665	3,983	4,510	5,182	5,874
Nova Scotia — Nouvelle-Écosse	23,935	26,249	28,269	33,648	37,529
New Brunswick — Nouveau-Brunswick	17,662	19,279	22,117	24,487	26,373
Québec	111,287	116,102	142,618	151,997	164,920
Ontario	180,404	195,008	221,888	233,777	250,144
Manitoba	27,941	30,760	34,347	37,745	41,236
Saskatchewan	26,476	27,895	31,360	37,594	42,403
Alberta	47,372	56,209	64,493	73,799	84,204
British Columbia — Colombie-Britannique	61,662	66,181	85,419	97,484	108,870
Sub-total — Total partiel	513,320	556,116	652,064	738,449	818,264
Yukon	1,808	1,865	1,985	2,303	2,542
Northwest Territories — Territoires du Nord-Ouest	2,148	2,404	2,817	3,295	3,752
Provincial and territorial governments — Total — Administrations provinciales et territoriales	517,276	560,385	656,866	744,047	824,558
All governments — Total — Toutes administrations publiques	913,536	983,903	1,128,802	1,243,866	1,378,735

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistique réunie des administrations

- 68-001 Les finances publiques selon le système, T., Bil.
- 68-201F Principaux impôts et taux d'imposition, administrations publiques fédérale, provinciales et municipales, A., F. et Angl.
- 68-202 Finances publiques consolidées, A., Bil.
- 68-502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
- 68-506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

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- 68-211 Finances de l'administration publique fédérale, A., Bil.
- 61-203 Finances des entreprises publiques fédérales, A., Bil.
- 72-004 L'emploi dans l'administration publique fédérale, T., Bil.
- 72-205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des administrations publiques provinciales

- 68-205 Finances publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
- 68-207 Finances publiques provinciales — Revenus et dépenses, A., Bil.
- 68-209 Finances des administrations publiques provinciales — Actif, passif et sources et utilisations des fonds, A., Bil.
- 61-204 Finances des entreprises publiques provinciales, A., Bil.
- 63-202 Le contrôle et la vente des boissons alcooliques au Canada, A., Bil.
- 72-007 L'emploi dans les administrations publiques provinciales, T., Bil.
- 68-504 *A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960*, HS., Angl.

Statistique des administrations publiques locales

- 68-203 Finances des administrations publiques locales — Recettes et dépenses — Chiffres préliminaires et estimations, A., Bil.
- 68-204 Finances des administrations publiques locales, A., Bil.
- 72-009 L'emploi dans les administrations locales, T., Bil.
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- 12-533F Volume II. Les systèmes de classification, HS., F. et Angl.
- 12-534F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

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- 68 - 001 Government Finance in Accordance with The System of National Accounts, Q., Bil.
- 68 - 201 Principal Taxes and Rates — Federal, Provincial and Local Governments, A., E. and F.
- 68 - 202 Consolidated Government Finance, A., Bil.
- 68 - 502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68 - 506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

- 68 - 211 Federal Government Finance, A., Bil.
- 61 - 203 Federal Government Enterprise Finance, A., Bil.
- 72 - 004 Federal Government Employment, Q., Bil.
- 72 - 205 Federal Government Employment in Metropolitan Areas, A., Bil.

Provincial Government Statistics

- 68 - 205 Provincial Government Finance — Revenue and Expenditure (Estimates), A., Bil.
- 68 - 207 Provincial Government Finance — Revenue and Expenditure, A., Bil.
- 68 - 209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61 - 204 Provincial Government Enterprise Finance, A., Bil.
- 63 - 202 The Control and Sale of Alcoholic Beverages in Canada, A., Bil.
- 72 - 007 Provincial Government Employment, Q., Bil.
- 68 - 504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68 - 203 Local Government Finance — Revenue and Expenditure — Preliminary and Estimates, A., Bil.
- 68 - 204 Local Government Finance, A., Bil.
- 72 - 009 Local Government Employment, Q., Bil.
- 68 - 505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72 - 505 Municipal Government Employment, 1961-1966, O., Bil.

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- 12 - 533 Volume II. The Classification Systems, O., E. and F.
- 12 - 534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED
MARCH 31, 1975

1974

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1975

1974

Government
Publication



The Control and Sale of Alcoholic Beverages in Canada

Le contrôle et la vente des boissons alcooliques au Canada

1974

ERRATA

The following changes are required — Les changements suivants sont requis

Page 9 Number of stores in operation — Nombre de magasins en activité

Total col. 2 1,496.

Page 23 Table — 10 — Tableau Table — 10 B — Tableau Table — 10 B — Tableau

col. 2	col. 1	col. 2
47,782	1,173	1,640
10,961	619	771
78,629	5,409	6,925
55,169	4,400	5,196
479,566	46,841	59,635
790,158	64,784	80,265
103,578	7,141	8,359
84,075	5,771	6,470
178,953	15,155	18,566
260,870	26,812	33,581
4,522	362	400
6,509	484	565
2,100,772	178,951	222,373

STATISTICS CANADA — STATISTIQUE CANADA
Public Finance Division — Division des finances publiques
Provincial Government Section — Section des administrations publiques provinciales

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIKES AU CANADA

1974

(Fiscal Year Ended March 31, 1975)

(Année financière close le 31 mars 1975)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 52 weeks ended March 27, 1971
- 52 weeks ended March 25, 1972
- 53 weeks ended March 31, 1973
- 52 weeks ended March 30, 1974
- 52 weeks ended March 29, 1975

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 52 semaines terminées le 27 mars 1971
- 52 semaines terminées le 25 mars 1972
- 53 semaines terminées le 31 mars 1973
- 52 semaines terminées le 30 mars 1974
- 52 semaines terminées le 29 mars 1975

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1975 amounted to approximately \$1,535 million, an increase of \$156 million or 11% over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$771 million; \$147 million was obtained from the issue of licences and permits; \$1 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,503,000) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$378,000). A description of these items is given on page 5.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 8% (increased from 7% effective April 10, 1974); Prince Edward Island, 8%; Nova Scotia, 7%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 7% (increased from 5% effective May 1, 1974, spirits and beer are subject to a special tax of 10%; Manitoba, 5% (spirits, wine and imported beer are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 5% (draught beer sold by the glass on licenced premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups by licensees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1975 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$500 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$13 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$101 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1975 se sont chiffrées à \$1,535 millions environ, ce qui représente une augmentation de \$156 millions (11 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à \$771 millions; \$147 millions provenaient de l'émission des licences et permis, et \$1 million des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,503,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$378,000). Ces postes sont décrits à la page 5.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 8 % (effectif le 10 Avril 1974, taux antérieur de 7 %); Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 7 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 7 % (effectif le 1 mai 1974, taux antérieur de 5 %, les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %); Manitoba, 5 % (les spiritueux, le vin et la bière importée sont frappés d'une taxe spéciale de 10 %); Saskatchewan, 5 %; Colombie-Britannique, 5 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1975 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, \$500 millions; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, \$13 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, \$101 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et

and the general sales tax at the rate of 12% (including Old Age Security Tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Revenue of Provincial and Territorial Governments
Specifically Derived from the Control and Sale of
Alcoholic Beverages

Recettes des administrations provinciales et territoriales
provenant directement du contrôle et de la vente des boissons
alcooliques

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

In prior years, transactions of the Saskatchewan Liquor Licensing Commission were included in the data, because it performed functions which in other provinces were carried out by the provincial liquor authorities. Recently, liquor licensing commissions have been established in several provinces, in some cases operating within the framework of government departments. In the current year, transactions of all liquor licensing commissions are treated as general government and are not included in these statistics. Figures for prior years have been revised accordingly.

Au cours des années passées, les données comprenaient les opérations de la Liquor Licensing Commission de la Saskatchewan parce que cette dernière s'acquittait de tâches qui dans d'autres provinces étaient accomplies par les régies provinciales des alcools. Récemment, plusieurs provinces ont créé des commissions de permis qui dans certains cas font partie de ministères. Cette année, les opérations de toutes les commissions de permis sont comptées dans l'administration générale et ne figurent pas dans ces statistiques. Les données des années précédentes ont été révisées en conséquence.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication Provincial Government Finance, (Catalogue 68-207). Financial statistics relating to Provincial Liquor Authorities are also included in the publication Provincial Government Enterprise Finance (Catalogue 61-204) and in the publication National Income and Expenditure Accounts (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication Finances des administrations publiques provinciales (n° 68-207 au catalogue). La statistique financière des régies provinciales des alcools apparaît également dans la publication Finances des entreprises publiques provinciales (n° 61-204 au catalogue) et dans National Income and Expenditure Accounts (n° 13-001 au catalogue). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

A description of items 5 to 9 in Table 1 follows:

Voici la description des postes 5 à 9 du tableau 1:

(5) Net Income from Sales

(5) Revenu net provenant des ventes

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Sales Tax

(6) Taxe de vente

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences and Permits

(7) Licences et permis

This is the amount collected in the nature of licences and permits to manufacture, sell or consume

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons

alcoholic beverages. It includes the income from gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and Confiscations

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total Revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost Incidental to Collection of Taxes, Licences, Permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue Collected by, or Paid to, Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control

alcooliqes. Il comprend le revenu provenant des "taxes" ou "droits" au gallon non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration, soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'immobilisations

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'immobilisations imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes

revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 79 in the fiscal year ended March 31, 1975. The provincial and territorial breakdown is shown in the table on page 8.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licenced grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail. Cider is also sold other than through the Quebec liquor authority.

provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 79 au cours de l'année financière close le 31 mars 1975. La ventilation par province et territoire est présentée au tableau de la page 8.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail. Le cidre est également vendu ailleurs que dans les établissements de la Société des alcools.

Number of Stores in Operation
Nombre de magasins en activité

	March 31, 1974 — 31 mars 1974	March 31, 1975 — 31 mars 1975
Newfoundland — Terre-Neuve	35	36(1)
Prince Edward Island — Île-du-Prince-Édouard	10	10
Nova Scotia — Nouvelle-Écosse	73	75
New Brunswick — Nouveau-Brunswick	61	63
Québec	262	283
Ontario	514(1)	535(1)
Manitoba	44(1)	45(1)
Saskatchewan	76(1)	76(1)
Alberta	160	178
British Columbia — Colombie-Britannique	170(1)	183(1)
Yukon	6	6
Northwest Territories — Territoires du Nord-Ouest	6(1)	6(1)
Total	1,417	1,406

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces. — De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31, 1974 — 31 mars 1974	March 31, 1975 — 31 mars 1975
Newfoundland — Terre-Neuve	—	6
Ontario	58	61
Manitoba	134	140
Saskatchewan	135	135
British Columbia — Colombie-Britannique	1	1
Northwest Territories — Territoires du Nord-Ouest	6	6
Total	334	349

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Ventes totales de boissons alcooliques

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licensees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licensees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year-end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1971 to 1975, as presented in Table 7, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publication: Distilleries (Catalogue 32-206); Breweries (Catalogue 32-205) and Wineries (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1970 to 1974 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1971 à 1975 (tableau 7), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (n° 32-206 au catalogue); Brasseries (n° 32-205 au catalogue) et Producteurs de vin (n° 32-207 au catalogue). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1970 à 1974 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51° F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le tableau 8 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend et les spiritueux produits au cours de l'année (voir le tableau 7) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five-year period. The sources of the data are the monthly Statistics Canada publications Imports by Commodities (Catalogue 65-007) and Exports by Commodities (Catalogue 65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading i.e., exclusive of inland freight, insurance, handling, etc.

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, marchandises destinées à l'exportation, qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 9, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques

Le tableau 9 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées Importations par marchandises (n° 65-007 au catalogue) et Exportation par marchandises (n° 65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques

Le tableau 10 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 11 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	36,254	16,539	112,593	80,614	361,721	683,258	137,685
2	Deduct cost of goods sold(2)	17,902	10,400	60,397	43,717	183,752	376,863	88,616
3	Gross profit on sales (item 1 less item 2)	18,352	6,139	52,196	36,897	177,969	306,395	49,069
4	Deduct administrative and general expenses less miscellaneous income(3)	3,213	1,225	10,887	8,814	39,260	70,627	7,732
5	Net income from sales (item 3 less item 4)	15,139	4,914	41,309	28,083	138,709	235,768	41,337
6	Sales tax	—	1,503	—	—	—	—	—
7	Licences and permits(4)	13,262	71	1,221	1,262	45,785	73,466	5,042
8	Fines and confiscations	27	210	88	259	304	—	—
9	Total revenue from the control and sale of alcoholic beverages.	28,428	6,698	42,618	29,604	184,798	309,234	46,379

(1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.

(2) Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

(3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — Nfld., 151, P.E.I., 104, N.S., 1,021, N.B., 297, Que., 473, Sask., 80, Alta., 978, B.C., 508, total, 3,612; capital expenditures — N.B., 340, Que., 21,196, Ont., 4,493, Man., 247, Sask., 364, total, 26,640.

(4) Includes income from special licences relating to retail sales of wine and beer shown in Table 3: Nfld., 12,410; Que., 44,023; Ont., 54,260.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report or liquor authority. Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:	27,549	4,985	37,674	29,445	138,759	308,864	45,917
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 12,410	— 71	— 1,036	— 1,262	—	— 73,466	— 5,042
4	Fines and confiscations	—	—	— 87	— 100	— 50	—	—
	Expenses charged to income by liquor Authority but added back to arrive at net income from sales on a comparable basis between provin- ces:							
5	Policing and enforcement expenses	—	—	4,693	—	—	370	462
6	Maintenance of prisoners	—	—	65	—	—	—	—
7	Net income from sales (Table 1, item 5) ...	15,139	4,914	41,309	28,083	138,709	235,768	41,337
8	Add: Liquor revenue of province (items 2, 3 and 4) Other liquor revenues of province not includ- ed in income of liquor authority:(1)	12,410	71	1,123	1,362	50	73,466	5,042
9	Sales tax	—	1,503	—	—	—	—	—
10	Licences and permits	852	—	185	—	45,785	—	—
11	Fines and confiscations	27	210	1	159	254	—	—
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	28,428	6,698	42,618	29,604	184,798	309,234	46,379

(1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

TABLE 3. Retail Sales of Wine and Beer Through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines \$'000	—	—	—	—	11,742(2)	11,509	—
2	..... '000 gal.	—	—	—	—	1,185(2)	1,186	—
3	Beer \$'000	40,930	—	—	—	296,097	396,051	(3)
4	..... '000 gal.	9,209	—	—	—	126,051	148,480	(3)

(1) Value figures are included in Table 4 and volume figures in Table 5.

(2) Cider only.

(3) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 2,671 (870 gallons) made through retail outlets of breweries during the year ended March 31, 1975 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)

Année financière close le 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
121,451	268,214	388,680	6,823	9,574	2,223,406	Ventes brutes	
73,401	155,092	236,959	3,894	4,855	1,255,848	Déduction du prix de revient des produits vendus(2)	
48,050	113,122	151,721	2,929	4,719	967,558	Bénéfice net sur les ventes (poste 1 moins poste 2)	
- 1,360	22,664	33,095	604	191	196,952	Déduction des frais généraux et d'administration moins les revenus divers(3).	
49,410	90,458	118,626	2,325	4,528	770,606	Revenu net provenant des ventes (poste 3 moins poste 4).	5
-	-	-	378	-	1,881	Taxe de vente	6
381	4,292	2,017	35	136	146,970	Licences et permis(4)	7
585	-	-	5	-	1,478	Amendes et saisies	8
50,376	94,750	120,643	2,743	4,664	920,935	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

(1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.

(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.

(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'elles administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — T.-N., 151, I. P.-É., 104, N.-É., 1,021, N.-B., 297, Qué., 473, Sask., 80, Alb., 978, C.-B., 508, total, 3,612; dépenses d'immobilisations. N.-B., 340, Qué., 21,196, Ont., 4,493, Man., 247, Sask., 364, total, 26,640.

(4) Comprend le revenu des permis spéciaux se rapportant à la vente au détail du vin et de la bière figurant au tableau 3: T.-N., 12,410; Qué., 44,023; Ont., 54,260.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
49,541	94,750	120,300	2,738	4,664	865,186	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	
-	-	-	-	-	-	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provincia- les de la vente des alcools pour ces statisti- ques:	
- 156	- 4,292	- 2,017	- 378	- 136	- 378	Taxe de vente	2
-	-	-	- 35	-	- 99,923	Licences et permis	3
-	-	-	-	-	- 237	Amendes et saisies	4
25	-	343	-	-	5,893	Dépenses déduites du revenu par la régie des al- cools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	
-	-	-	-	-	65	Dépenses relatives à l'application de la Loi	5
49,410	90,458	118,626	2,325	4,528	770,606	Entretien des prisonniers	6
156	4,292	2,017	413	136	100,538	Revenu net des ventes (tableau 1, poste 5)	7
-	-	-	-	-	-	Ajouter:	
225	-	-	-	-	1,503	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	8
585	-	-	5	-	47,047	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	
50,376	94,750	120,643	2,743	4,664	920,935	Taxe de vente	9
-	-	-	-	-	-	Licences et permis	10
-	-	-	-	-	-	Amendes et saisies	11
-	-	-	-	-	-	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	12

(1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
-	-	-	-	-	23,251	\$'000 Vins	
-	-	-	-	-	2,371	'000 gal	
-	-	-	-	-	733,078	\$'000 Bière	
-	-	-	-	-	283,740	'000 gal	

(1) Les chiffres relatifs à la valeur sont pris en compte au Tableau 4 et ceux relatifs au volume au Tableau 5.

(2) Cidre seulement.

(3) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de (870 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1975 sont comprises dans les ventes des 2,671 régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	1	4	—	17,826	2,247	9
3	Brandy	556	122	869	715	25,259	24,822	2,174
4	Gin	1,498	550	3,219	3,627	86,027	48,124	3,754
5	Liqueurs	737	159	1,421	1,335	24,515	31,739	3,136
6	Rum	14,975	4,285	29,378	12,493	25,909	65,719	9,856
7	Whisky	10,119	3,195	16,123	14,428	52,240	320,232	49,686
8	Vodka	1,367	849	5,776	3,559	16,878	45,732	7,644
9	Other	36	—	—	—	15,365	8,605	166
9	Total spirits	29,288	9,161	56,790	36,157	264,019	547,220	76,425
10	Wines:							
11	Cider	6	8	135	..	11,864	1,032	48
12	Sparkling(2)	1,456	467	2,815	..	12,326	24,995	3,811
13	Other	2,349	639	6,641	..	83,861	95,339	6,930
13	Total wines	3,811	1,114	9,591	6,514	108,051	121,366	10,789
14	Beer	44,085	6,264	46,212	37,943	297,490	422,232	50,471
15	Total sales(3)	77,184	16,539(4)	112,593	80,614	669,560	1,090,818	137,685

(1) For explanation of the basis on which these data are reported, see commentary on page 8. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Before deducting discounts and rebates as follows: Nfld., 11%; N.S., 24%; Ont., 16%; N.W.T., 14%; total, 44%. (4) Includes health tax of 10% on retail selling price amounting to 1,503. See Table 1, item 6. (5) Includes write-downs, stock losses, etc. 1,768. (6) Includes liquor tax of 10 to 50¢ on volume of retail package, amounting to 378. See Table 1, item 6. (7) Includes unidentifiable amount of cider.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	1	4	..	17,826	2,247
3	Brandy	56	75	417	..	—	9,461
4	Gin	1,263	354	2,815	..	58,677	37,148
5	Liqueurs	250	44	603	..	12,433	13,991
6	Rum	8,984	3,850	27,898	..	23,989	57,589
7	Whisky	7,022	2,687	12,980	12,000	31,573	275,305
8	Vodka	1,331	849	5,692	..	15,932	43,945
9	Other	—	—	—	..	8,485	4,032
9	Total spirits	18,906	7,860	50,409	..	168,915	443,718
10	Wines:						
11	Cider	—	8	131	..	11,864	868
12	Sparkling(1)	1,378	428	2,097	..	3,462	16,743
13	Other	747	383	4,368	..	13,659	39,257
13	Total wines	2,125	819	6,596	..	28,985	56,868
14	Beer	43,583	6,203	45,625	..	296,188	417,743
15	Total sales	64,614	14,882	102,630	..	494,088	918,329

(1) See footnote (2) at end of Table 4. (2) See footnote (7) at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	..	—	—
3	Brandy	500	47	452	..	25,259	15,361
4	Gin	235	196	404	..	27,350	10,976
5	Liqueurs	487	115	818	..	12,082	17,748
6	Rum	5,991	435	1,480	..	1,920	8,130
7	Whisky	3,097	508	3,143	2,428	20,667	44,927
8	Vodka	36	—	84	..	946	1,787
9	Other	36	—	—	..	6,880	4,573
9	Total spirits	10,382	1,301	6,381	..	95,104	103,502
10	Wines:						
11	Cider	6	—	4	..	—	164
12	Sparkling(1)	78	39	718	..	8,864	8,252
13	Other	1,602	256	2,273	..	70,202	56,082
13	Total wines	1,686	295	2,995	..	79,066	64,498
14	Beer	502	61	587	..	1,302	4,489
15	Total sales	12,570	1,657	9,963	..	175,472	172,489

(1) See footnote (2) at end of Table 4. (2) See footnote (7) at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
1	4	7	—	—	20,099	Spiritueux:	
1,189	3,839	6,451	63	26	66,085	Alcool	1
3,345	8,205	17,391	150	180	176,070	Brandy	2
2,312	7,991	17,004	207	205	90,761	Gin	3
7,421	23,878	29,353	535	1,003	224,805	Liqueurs	4
47,719	86,724	111,408	2,034	3,008	716,916	Rhum	5
7,817	18,497	24,120	446	564	133,249	Whisky	6
243	704	2,229	—	—	27,348	Vodka	7
70,047	149,842	207,963	3,435	4,986	1,455,333	Autres	8
						Total, spiritueux	9
44	161	1,452	—	..	..	Vins:	
2,152	1,232	11,096	249	..	..	Cidre	10
4,874	25,290	41,594	477	..	..	Mousseux(2)	11
7,070	26,683	54,142	726	899	350,756	Autres	12
44,334	91,689	126,575	2,662(7)	3,689	1,173,646	Total, vins	13
121,451	268,214(5)	388,680	6,823(6)	9,574	2,979,735	Bière	14
						Total des ventes(3)	15

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 8. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolue dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Avant déduction des remises et rabais suivants: T.-N., 117; N.-É., 24; Ont., 162; T.N.-O., 146; total, 449. (4) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 1,503. Voir tableau 1, poste 6. (5) Comprend les amortissements, les pertes sur stocks, etc., qui se chiffrent à 1,768. (6) Comprend la taxe sur les boissons alcooliques de 10 à 50c. sur le volume des ventes au détail, qui se chiffre à 378. Voir tableau 1, poste 6. (7) Y compris un montant inconnu pour le cidre.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1975

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord-Ouest		N°
thousands of dollars — milliers de dollars							
9	1	4	7	—	—	Spiritueux:	
842	218	719	1,077	11	—	Alcool	1
2,788	2,759	6,096	13,218	118	148	Brandy	2
1,470	1,219	2,960	9,388	28	96	Gin	3
8,425	5,000	20,063	24,777	451	899	Liqueurs	4
45,087	45,000	76,445	89,898	1,718	2,659	Rhum	5
7,219	7,307	17,692	22,448	427	564	Whisky	6
13	131	76	1,187	—	—	Vodka	7
65,853	61,635	124,055	162,000	2,753	4,366	Autres	8
						Total, spiritueux	9
34	41	115	1,336	—	..	Vins:	
2,693	1,649	403	9,737	189	..	Cidre	10
3,712	3,610	15,631	23,936	245	..	Mousseux(1)	11
6,439	5,300	16,149	35,009	434	612	Autres	12
						Total, vins	13
50,126	44,129	90,552	123,567	2,587(2)	3,669	Bière	14
122,418	111,064	230,756	320,576	5,774	8,647	Total des ventes	15

(1) Voir note (2) à la fin du tableau 4. (2) Voir note (7) à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1975

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- toires — Territoires du Nord-Ouest		N°
thousands of dollars — milliers de dollars							
—	—	—	—	—	—	Spiritueux:	
1,332	971	3,120	5,374	52	26	Alcool	1
966	586	2,109	4,173	32	32	Brandy	2
1,666	1,093	5,031	7,616	179	109	Gin	3
1,431	2,421	3,815	4,576	84	104	Liqueurs	4
4,599	2,719	10,279	21,510	316	349	Rhum	5
425	510	805	1,672	19	—	Whisky	6
153	112	628	1,042	—	—	Vodka	7
10,572	8,412	25,787	45,963	682	620	Autres	8
						Total, spiritueux	9
14	3	46	116	—	..	Vins:	
1,118	503	829	1,359	60	..	Cidre	10
3,218	1,264	9,659	17,658	232	..	Mousseux(1)	11
4,350	1,770	10,534	19,133	292	287	Autres	12
						Total, vins	13
345	205	1,137	3,008	75(2)	20	Bière	14
15,267	10,387	37,458	68,104	1,049	927	Total des ventes	15

(1) Voir note (2) à la fin du tableau 4. (2) Voir note (7) à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:							
2	Alcohol	—	—	—	—	526	78	—
3	Brandy	11	3	19	15	353	609	54
4	Gin	36	14	83	91	2,492	1,410	106
5	Liqueurs	15	4	30	21	577	745	73
6	Rum	376	111	723	316	739	1,891	269
7	Whisky	237	74	389	341	1,337	8,734	1,309
8	Vodka	31	21	147	90	485	1,311	210
9	Other	1	—	—	—	458	233	3
9	Total spirits	707	227	1,391	874	6,967	15,011	2,024
10	Wines:							
11	Cider	1	1	24	..	1,199	157	8
12	Sparkling(2)	96	31	190	..	510	1,532	360
13	Other	141	53	577	..	7,133	7,825	704
13	Total wines	238	85	791	549	8,842	9,514	1,072
14	Beer	9,932	1,571	12,518	9,865	126,268	156,115	17,792
15	Total sales	10,877	1,883	14,700	11,288	142,077	180,640	20,888

(1) See footnote (1) at end of Table 4. (2) See footnote (2) at end of Table 4. (3) See footnote (7) at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	526	78
3	Brandy	1	2	10	4	—	262
4	Gin	31	9	73	59	1,754	1,108
5	Liqueurs	6	1	12	11	348	392
6	Rum	226	100	688	274	680	1,653
7	Whisky	175	64	318	286	837	7,647
8	Vodka	30	21	145	89	459	1,266
9	Other	—	—	—	—	270	118
9	Total spirits	469	197	1,246	723	4,874	12,524
10	Wines:						
11	Cider	—	1	23	..	1,199	138
12	Sparkling(1)	94	26	154	..	250	1,192
13	Other	65	41	416	..	1,928	4,258
13	Total wines	159	68	593	451	3,377	5,588
14	Beer	9,864	1,564	12,434	9,822	126,076	155,432
15	Total sales	10,492	1,829	14,273	10,996	134,327	173,544

(1) See footnote (2) at end of Table 4. (2) See footnote (7) at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	—	—
3	Brandy	10	1	9	11	353	347
4	Gin	5	5	10	32	738	302
5	Liqueurs	9	3	18	10	229	353
6	Rum	150	11	35	42	59	238
7	Whisky	62	10	71	55	500	1,087
8	Vodka	1	—	2	1	26	45
9	Other	1	—	—	—	188	115
9	Total spirits	238	30	145	151	2,093	2,487
10	Wines:						
11	Cider	1	—	1	..	—	19
12	Sparkling(1)	2	5	36	..	260	340
13	Other	76	12	161	..	5,205	3,567
13	Total wines	79	17	198	98	5,465	3,926
14	Beer	68	7	84	43	192	683
15	Total sales	385	54	427	292	7,750	7,096

(1) See footnote (2) at end of Table 4. (2) See footnote (7) at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest	Total		N ^o
thousands of gallons — milliers de gallons							
—	—	—	—	—	604	Spiritueux:	
31	88	142	1	1	1,327	Alcool	1
90	219	501	4	3	5,049	Brandy	2
64	179	473	4	4	2,189	Cin	3
191	611	808	12	20	6,067	Liqueurs	4
1,237	2,083	2,933	39	58	18,771	Rhum	5
207	481	679	11	11	3,684	Whisky	6
11	16	59	—	—	781	Vodka	7
						Autres	8
1,831	3,677	5,595	71	97	38,472	Total, spiritueux	9
7	24	286	—	..	..	Vins:	
174	39	872	13	..	..	Cidre	10
516	2,309	3,623	31	..	..	Mousseux(2)	11
						Autres	12
697	2,372	4,781	44	61	29,046	Total, vins	13
13,163	28,875	45,273	637(3)	680	422,689	Bière	14
15,691	34,924	55,649	752	838	490,207	Total des ventes	15

(1) Voir note (1) à la fin du tableau 4. (2) Voir note (2) à la fin du tableau 4. (3) Voir note (7) à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1975

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest		
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
22	6	18	30	—	—	Alcool	1
79	75	165	389	3	3	Brandy	2
38	39	75	277	1	2	Cin	3
230	129	518	694	11	18	Liqueurs	4
1,197	1,174	1,850	2,418	33	53	Rhum	5
199	194	462	635	10	11	Whisky	6
—	8	2	34	—	—	Vodka	7
						Autres	8
1,765	1,625	3,090	4,477	58	87	Total, spiritueux	9
6	7	17	270	—	..	Vins:	
292	149	15	844	11	..	Cidre	10
470	438	1,711	2,606	20	..	Mousseux(1)	11
						Autres	12
768	594	1,743	3,720	31	46	Total, vins	13
17,732	13,128	28,707	44,886	629(2)	677	Bière	14
20,265	15,347	33,540	53,083	718	810	Total des ventes	15

(1) Voir note (2) à la fin du tableau 4. (2) Voir note (7) à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1975

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest		
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
32	25	70	112	1	1	Alcool	1
27	15	54	112	1	1	Brandy	2
35	25	104	196	3	3	Cin	3
39	62	93	114	1	1	Liqueurs	4
112	63	233	513	1	1	Rhum	5
11	13	19	44	1	1	Whisky	6
3	3	14	25	—	—	Vodka	7
						Autres	8
259	206	587	1,118	10	10	Total, spiritueux	9
7	—	—	—	—	..	Vins:	
68	25	24	28	—	..	Cidre	10
234	78	598	1,011	11	..	Mousseux(1)	11
						Autres	12
304	103	609	1,061	13	14	Total, vins	13
60	35	108	267	50	50	Bière	14
623	344	1,154	2,383	60	200	Total des ventes	15

(1) Voir note (2) à la fin du tableau 4. (2) Voir note (7) à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	819	96	3,255	3,315	7,208	1,994	4,301
2	Accounts receivable	992	10	126	6	2,117	4,932	77
3	Accrued revenue and prepaid expense	35	12	—	—	951	1,647	41
	Inventories:							
4	1. Stock for sale(2)	6,042	1,784	6,642	7,484	43,034	36,082	2,698
5	2. Stock in bond(3)	—	— (4)	1,233	—	—	22,066	3,184
6	3. Other material and supplies	282	—	—	—	1,056	667	123
7	Sub-total	6,324	1,784	7,875	7,484	44,090	58,815	6,005
	Investments:							
8	1. Provincial government bonds	—	—	—	34	—	—	—
9	2. Mortgages and agreements for sale	—	—	—	—	—	17	—
10	Sub-total	—	—	—	34	—	17	—
11	Fixed assets(5)	791	1,547	3,225	3,521	16,148	—	8
12	Deferred charges	—	—	159	—	—	—	—
13	Other assets	—	—	95	—	—	—	—
14	Total assets(6)	8,961	3,449	14,735	14,360	70,514	67,405	10,432
	<u>Liabilities</u>							
15	Accounts payable	1,546	230	3,381	3,400	14,733	22,026	4,891
16	Accrued expenditure and deferred credits	1,975	—	—	—	—	4,686	273
17	Bank loans	—	400	—	—	—	—	—
18	Dividend payable	—	—	—	—	17,000	—	—
19	Mortgages and agreements for sale	116	—	—	—	—	—	—
20	Trust and deposit accounts (net)	—	—	—	—	—	468	—
21	Other liabilities	—	—	—	—	—	5,126	918
22	Total liabilities	3,637	630	3,381	3,400	31,733	32,306	6,082
	<u>Net worth</u>							
23	Capital stock held by provincial governments ..	—	—	—	—	30,000	—	—
	Reserves:							
24	1. Contingencies	—	—	—	—	—	—	—
25	2. Acquisition of capital assets	—	—	—	—	—	—	—
26	3. Insurance	—	—	—	—	1,000	—	—
27	4. Other	—	—	—	—	—	—	—
28	Sub-total	—	—	—	—	1,000	—	—
29	Surplus (unremitted to provincial treasurer) ..	5,324	2,819	11,354	10,960	7,781	35,099	4,350
30	Total net worth	5,324	2,819	11,354	10,960	38,781	35,099	4,350
31	Total liabilities and net worth(6)	8,961	3,449	14,735	14,360	70,514	67,405	10,432

(1) Includes short-term investments, 77,185.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures page 6.

(6) Excludes unearned licences and permits revenue collected on behalf of province: Ont., 158; Man., 159; Alta., 519; Yukon, 24; N.W.T., 5; total, 865.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
						Actif	
78,578(1)	3,719	12,711	777	610	117,383	Encaisse et dépôts à vue	1
400	258	100	9	1	9,028	Effets à recevoir	2
2,668	297	—	—	—	5,651	Recettes comptables et frais payés d'avance	3
						Stocks:	
8,632	9,686	7,413	588	2,029	132,114	1. Stock à vendre(2)	4
—	4,017	4,235	—	— (4)	34,735	2. Stock en entrepôt(3)	5
42	—	29	—	—	2,199	3. Autres matériels et fournitures	6
8,674	13,703	11,677	588	2,029	169,048	Total partiel	7
						Placements:	
—	—	—	—	—	34	1. Obligations des gouvernements provinciaux	8
—	—	—	—	—	17	2. Hypothèques et contrats de vente	9
—	—	—	—	—	51	Total partiel	10
1,826	12,072	2,028	—	—	41,166	Immobilisations(5)	11
—	—	—	—	—	159	Frais différés	12
—	10	—	—	—	105	Autres éléments d'actif	13
92,146	30,059	26,516	1,374	2,640	342,591	Total, actif(6)	14
						Passif	
23	10,589	17,595	68	430	78,912	Comptes à payer	15
180	—	—	—	—	7,114	Dépenses accumulées et crédits différés	16
—	—	—	—	—	400	Emprunts bancaires	17
—	—	—	—	—	17,000	Dividendes à payer	18
—	193	—	—	—	309	Hypothèques et contrats de vente	19
—	—	—	—	—	468	Comptes de dépôt et de fiducie (montant net)	20
417	—	—	—	—	6,461	Autres éléments de passif	21
620	10,782	17,595	68	430	110,664	Total, passif	22
						Valeur nette	
—	—	—	—	—	30,000	Capital-actions détenu par les administrations publiques provinciales.	23
						Réserves:	
2,000	—	—	—	—	2,000	1. Fonds de prévoyance	24
2,659	—	—	—	—	2,659	2. Acquisition d'immobilisations	25
—	—	—	—	—	1,000	3. Assurances	26
—	15,000	1,050	—	—	16,050	4. Autres	27
4,659	15,000	1,050	—	—	21,709	Total partiel	28
86,867	4,277	7,871	1,306	2,210	180,218	Excédent (non remis au trésorier de la province) ..	29
91,526	19,277	8,921	1,306	2,210	231,927	Total, valeur nette	30
92,146	30,059	26,516	1,374	2,640	342,591	Total, passif et valeur nette(6)	31

(1) Comprend les placements à court terme, 77,185.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'immobilisations à la page 6.

(6) Sans compter les recettes non acquises provenant des licences et permis recouvrées au nom de la province: Ont., 158; Man., 159; Alb., 519; Yukon, 24; T.N.-O., 5; total, 865.

TABLE 7. Production of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 7. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1971 à 1975

Type	1971	1972	1973	1974	1975
	thousands of - milliers de				
Spirits - Spiritueux proof - gallons - preuve	84,359	86,516	90,920	106,890	98,661
Wines(2) - Vins(2)	15,202	17,797	18,352(3)	19,243(3)	17,956(3)
Beer - Bière	373,711	402,284	419,787	442,226	458,829

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) On a calendar year basis. - D'après l'année civile.

(3) Includes cider: 1972, 830; 1973, 1,132; 1974, 1,375. - Comprend le cidre: 1972, 830; 1973, 1,132; 1974, 1,375

TABLE 8. Warehousing Transactions in Spirits(1)
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 8. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1971 à 1975

No.	Details - Détail	1971	1972(2)	1973	1974	1975
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	299,835	330,134	354,642	373,788	400,754
	Add - Ajouter:					
2	Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	111,532	116,083	124,634	130,570	121,467
3	Otherwise warehoused - Marchandises autrement entreposées	257	..	..	..	..
4	Total additions	111,789	..	..	..	..
	Deduct - Soustraire:					
	Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	14,326	16,135	17,487	19,526	21,085
6	Unmatured - Non à maturité	827	318	319	323	320
7	Exported in bond - Marchandises destinées à l'exportation	23,870	30,660	34,795	42,625	36,292
8	Taken for redistillation - Redistillation	25,096	..	..	..	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	17,371	11,079	11,532	12,790	13,427
10	Deductions - Total - Soustractions	81,490	..	..	..	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	330,134	354,642	373,788	400,754	420,697

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 9. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 9. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1971 à 1975

Details - Détail	1971	1972	1973	1974	1975
	thousands of - milliers de				
Spirits - Spiritueux:					
Imports - Importations dollars	33,169	41,046	46,098	60,087	72,632
Exports of domestic stock - Exportations de stock canadien	187,138	185,037	219,841	233,635	203,062
Wines - Vins:					
Imports - Importations "	28,189	35,421	44,786	63,369	62,938
Exports of domestic stock - Exportations de stock canadien	158	170	206	300	451
Beer - Bière:					
Imports - Importations "	1,942	2,086	2,221	2,981	4,511
Exports of domestic stock - Exportations de stock canadien	4,507	4,489	4,556	5,925	11,722
Imports - Total - Importations	63,300	78,553	93,105	126,437	140,081
Exports(2) - Total - Exportations(2)	191,803	189,696	224,603	239,860	215,235
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	6,427	7,752	7,681	9,603	10,436
Exports of domestic stock - Exportations de stock canadien	24,112	25,075	29,522	31,427	29,462
Wines - Vins:					
Imports - Importations gallons	7,185	9,051	10,419	12,443	12,265
Exports of domestic stock - Exportations de stock canadien	41	43	60	74	115
Beer - Bière:					
Imports - Importations "	1,158	1,219	1,243	1,455	1,899
Exports of domestic stock - Exportations de stock canadien	3,617	3,523	3,821	5,009	8,357
Imports - Total - Importations	14,770	18,022	19,343	23,501	24,600
Exports(2) - Total - Exportations(2)	27,770	28,641	33,403	36,510	37,934

(1) See explanatory comment on page 10. - Voir commentaires page 10.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Year Ended March 31, 1971 to 1975

TABLEAU 10. Valeur des ventes des boissons alcooliques
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	39,794	35,853	57,359	68,992	77,184
Prince Edward Island - Île-du-Prince-Édouard	9,895	9,086	12,527	14,428	16,539
Nova Scotia - Nouvelle-Écosse	69,966	63,528	89,104	98,444	112,593
New Brunswick - Nouveau-Brunswick	48,772	44,160	61,996	68,871	80,614
Québec	427,047	390,029	516,858	582,305	669,560
Ontario	697,365	647,450	884,145	966,892	1,090,818
Manitoba	93,530	85,027	112,245	121,137	137,685
Saskatchewan	75,886	73,013	94,342	101,646	121,451
Alberta	156,391	140,488	203,812	227,136	268,214
British Columbia - Colombie-Britannique	224,238	205,878	293,486	336,778	388,680
Yukon	4,289	4,035	5,027	5,619	6,823
Northwest Territories - Territoires du Nord-Ouest	5,589	4,783	7,496	8,704	9,574
Total	1,852,762	1,703,330	2,338,397	2,600,952	2,979,735

TABLE 10A. Sales of Spirits by Value
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 10A. Valeur des ventes de spiritueux
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	15,085	17,963	21,398	25,183	29,288
Prince Edward Island - Île-du-Prince-Édouard	5,474	5,988	6,836	8,059	9,161
Nova Scotia - Nouvelle-Écosse	34,574	38,419	44,172	49,944	56,790
New Brunswick - Nouveau-Brunswick	22,025	24,459	27,704	30,984	36,157
Québec	167,442	194,834	204,909	225,957	264,019
Ontario	347,006	392,738	431,460	478,605	547,220
Manitoba	45,528	53,448	58,902	65,266	76,425
Saskatchewan	35,638	40,519	51,347	58,425	70,047
Alberta	77,573	89,245	106,766	122,171	149,842
British Columbia - Colombie-Britannique	114,660	132,328	148,877	174,584	207,963
Yukon	1,940	2,084	2,390	2,560	3,435
Northwest Territories - Territoires du Nord-Ouest	2,695	3,152	3,626	4,357	4,986
Total	869,640	995,177	1,108,387	1,246,095	1,455,333

TABLE 10B. Sales of Wines by Value
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 10B. Valeur des ventes de vins
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	964	1,173	2,230	3,124	3,811
Prince Edward Island - Île-du-Prince-Édouard	541	619	927	998	1,114
Nova Scotia - Nouvelle-Écosse	4,624	5,409	7,839	8,485	9,391
New Brunswick - Nouveau-Brunswick	3,790	4,400	5,677	5,637	6,814
Québec	42,012	46,841	67,707	89,209	106,861
Ontario	55,336	64,784	97,673	105,714	127,866
Manitoba	6,380	7,141	9,522	10,217	11,184
Saskatchewan	5,593	5,771	6,791	6,558	7,277
Alberta	12,543	15,155	23,347	23,719	26,883
British Columbia - Colombie-Britannique	22,179	26,812	40,370	46,614	54,184
Yukon	326	362	494	891	771
Northwest Territories - Territoires du Nord-Ouest	392	484	686	813	779
Total	154,680	178,951	263,263	301,979	350,756

TABLE 10C. Sales of Beer by Value
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 10C. Valeur des ventes de bière
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	23,536	28,179	33,731	40,685	44,085
Prince Edward Island - Île-du-Prince-Édouard	3,802	4,202	4,764	5,371	6,264
Nova Scotia - Nouvelle-Écosse	29,983	33,285	37,093	40,015	46,212
New Brunswick - Nouveau-Brunswick	22,347	25,514	28,615	32,250	37,943
Québec	212,764 ^F	225,097 ^F	244,242	267,139	297,490
Ontario	285,575	317,155	355,012	382,573	422,232
Manitoba	40,861	41,771	43,821	45,654	50,471
Saskatchewan	34,477	37,086	36,204	36,663	44,334
Alberta	63,663	71,142	73,699	81,246	91,689
British Columbia - Colombie-Britannique	82,766	94,961	104,239	115,580	126,575
Yukon	1,987	2,038	2,143	2,168	2,662
Northwest Territories - Territoires du Nord-Ouest	2,410	2,792	3,184	3,534	3,689
Total	844,171 ^F	843,211 ^F	966,747	1,052,878	1,173,646

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 11. Volume des ventes de boissons alcooliques
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	6,067	7,291	8,751	11,214	10,877
Prince Edward Island - Île-du-Prince-Édouard	1,324	1,615	1,609	1,850	1,883
Nova Scotia - Nouvelle-Écosse	10,973	12,259	13,265	14,226	14,700
New Brunswick - Nouveau-Brunswick	7,556	8,611	9,585	10,575	11,288
Québec	113,266	121,171	131,512	137,913	142,077
Ontario	148,293	161,036	166,996	177,034	180,640
Manitoba	17,709	18,122	18,985	19,692	20,888
Saskatchewan	14,085	15,031	14,882	14,830	15,691
Alberta	28,154	31,408	32,174	32,460	34,924
British Columbia - Colombie-Britannique	43,135	46,578	49,496	53,623	55,649
Yukon	562	601	633	683	752
Northwest Territories - Territoires du Nord-Ouest	604	706	858	870	838
Total	391,728	424,429	448,746	474,970	490,207

TABLE 11A. Sales of Spirits by Volume
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 11A. Volume des ventes de spiritueux
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	403	469	555	625	707
Prince Edward Island - Île-du-Prince-Édouard	148	179	164	208	227
Nova Scotia - Nouvelle-Écosse	943	1,050	1,157	1,284	1,391
New Brunswick - Nouveau-Brunswick	565	628	705	775	874
Québec	4,760	5,491	5,759	6,225	6,967
Ontario	10,453	11,820	12,527	13,848	15,011
Manitoba	1,321	1,562	1,715	1,865	2,024
Saskatchewan	1,010	1,152	1,458	1,621	1,831
Alberta	2,104	2,420	2,853	3,114	3,677
British Columbia - Colombie-Britannique	3,577	4,058	4,267	4,934	5,595
Yukon	49	52	58	64	71
Northwest Territories - Territoires du Nord-Ouest	57	71	92	93	97
Total	25,390	28,952	31,310	34,656	38,472

TABLE 11B. Sales of Wines by Volume
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 11B. Volume des ventes de vins
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	82	120	155	202	238
Prince Edward Island - Île-du-Prince-Édouard	63	85	84	87	85
Nova Scotia - Nouvelle-Écosse	549	685	735	754	791
New Brunswick - Nouveau-Brunswick	461	526	558	536	549
Québec	4,739	5,840	6,305	7,867	8,842
Ontario	6,746	7,985	8,687	9,038	9,514
Manitoba	879	1,013	1,125	1,134	1,072
Saskatchewan	692	762	748	714	697
Alberta	1,919	2,231	2,584	2,258	2,372
British Columbia - Colombie-Britannique	3,273	3,828	4,299	4,577	4,781
Yukon	31	33	41	40	44
Northwest Territories - Territoires du Nord-Ouest	37	43	59	66	61
Total	19,471	23,151	25,380	27,273	29,046

TABLE 11C. Sales of Beer by Volume
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 11C. Volume des ventes de bière
Années financières closes le 31 mars 1971 à 1975

	1971	1972	1973	1974	1975
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	5,582	6,702	8,041	10,387	9,932
Prince Edward Island - Île-du-Prince-Édouard	1,113	1,351	1,361	1,555	1,571
Nova Scotia - Nouvelle-Écosse	9,481	10,524	11,373	12,188	12,518
New Brunswick - Nouveau-Brunswick	6,530	7,457	8,322	9,264	9,865
Québec	103,767	109,840	119,448	123,821	126,268
Ontario	131,094	141,231	145,782	154,148	156,115
Manitoba	15,509	15,547	16,145	16,693	17,792
Saskatchewan	12,383	13,117	12,676	12,495	13,163
Alberta	24,131	26,757	26,737	27,088	28,875
British Columbia - Colombie-Britannique	36,285	38,692	40,930	44,112	45,273
Yukon	482	516	534	579	637
Northwest Territories - Territoires du Nord-Ouest	510	592	707	711	680
Total	346,867	372,326	392,056	413,041	422,689

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1971 à 1975

Nature of levy — Nature de l'imposition	1971	1972	1973	1974	1975
thousands of dollars — milliers de dollars					
On spirits — Sur les spiritueux:					
Excise duty — Droits d'accise	209,361	235,249	254,730	283,720	316,388
Licences	11	11	12	12	15
Import duty(2) — Droits à l'importation(2)	50,557	59,201	59,699	73,633	90,718
On spirits — Total — Sur les spiritueux	259,929	294,461	314,441	357,365	407,121
On wines — Sur les vins:					
Excise taxes — Taxes d'accise	8,064	9,373	10,006	10,087	12,699
Import duty — Droits à l'importation	5,668	6,754	7,779	9,253	9,419
On wines — Total — Sur les vins	13,732	16,127	17,785	19,340	22,118
On beer — Sur la bière:					
Excise duty — Droits d'accise	149,154	160,607	166,834	176,590	183,321
Licences	3	3	3	3	2
Import duty — Droits à l'importation	700	738	756	879	1,147
On beer — Total — Sur la bière	149,857	161,348	167,593	177,472	184,470
Grand(3) — Total — Général(3)	423,518	471,936	499,819	554,177	613,709

- (1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 4. — Pour des précisions sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 4.
(2) Spirits imported and used for blending purposes are subject to an import duty of 50c per gallon only. Such spirits are subject to excise duty when sold. — Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont frappés de droits d'accise lors de la vente.
(3) Refunds and drawbacks of duties and taxes have not been deducted. — Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1971 to 1975

TABLEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1971 à 1975

Government — Administration publique	1971	1972	1973	1974	1975
thousands of dollars — milliers de dollars					
Government of Canada — Gouvernement du Canada	423,518	471,936	499,819	554,177	613,709
Provincial and territorial governments — Administrations provinciales et territoriales:					
Newfoundland — Terre-Neuve	14,450	17,142	20,740	24,461	28,428
Prince Edward Island — Île-du-Prince-Édouard	3,983	4,510	5,182	5,874	6,698
Nova Scotia — Nouvelle-Écosse	26,249	28,269	33,648	37,529	42,618
New Brunswick — Nouveau-Brunswick	19,279	22,117	24,487	26,373	29,604
Québec	110,101	142,618	151,997	164,920	184,798
Ontario	197,008	221,789	255,773	282,394	309,234
Manitoba	37,766	34,347	37,745	41,236	46,379
Saskatchewan(1)	27,600	31,041	36,978	40,800	50,376
Alberta	56,209	64,493	73,799	84,204	94,750
British Columbia — Colombie-Britannique	66,181	85,419	97,484	108,870	120,643
Sub-total — Total partiel	556,116	625,064	738,449	818,264	913,528
Yukon	1,885	1,985	2,303	2,542	2,743
Northwest Territories — Territoires du Nord-Ouest	2,404	2,817	3,295	3,752	4,664
Provincial and territorial governments — Total — Administrations provinciales et territoriales	560,096	656,547	743,431	823,765	920,935
All governments — Total — Toutes administrations publiques	938,614	1,128,483	1,243,250	1,377,942	1,534,644

- (1) Excludes Saskatchewan Liquor Licensing Commission. See explanatory comment on page 5. — Ne comprend pas la Saskatchewan Liquor Licensing Commission.
Voir commentaires page 5.

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistique réunie des administrations

- 68 - 001 Les finances publiques selon le système de comptabilité nationale, T., Bil.
- 68 - 201F Principaux impôts et taux d'imposition, administrations publiques fédérale, provinciales et municipales, A., F. et Angl.
- 68 - 202 Finances publiques consolidées, A., Bil.
- 68 - 502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

Statistique de l'administration publique fédérale

- 68 - 211 Finances de l'administration publique fédérale, A., Bil.
- 61 - 203 Finances des entreprises publiques fédérales, A., Bil.
- 72 - 004 L'emploi dans l'administration publique fédérale, T., Bil.
- 72 - 205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des administrations publiques provinciales

- 68 - 205 Finances publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
- 68 - 207 Finances publiques provinciales — Revenus et dépenses, A., Bil.
- 68 - 209 Finances publiques provinciales — Actif, passif et sources et utilisations des fonds, A., Bil.
- 61 - 204 Finances des entreprises publiques provinciales, A., Bil.
- 63 - 202 Le contrôle et la vente des boissons alcooliques au Canada, A., Bil.
- 72 - 007 L'emploi dans les administrations publiques provinciales, T., Bil.
- 68 - 504 *A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960*, HS., Angl.

Statistique des administrations publiques locales

- 68 - 203 Finance des administrations publiques locales — Recettes et dépenses — Chiffres préliminaires et estimations, A., Bil.
- 68 - 204 Finances des administrations publiques locales, A., Bil.
- 72 - 009 L'emploi dans les administrations locales, T., Bil.
- 68 - 505 *A Review of Conferences on Municipal Finance Statistics, 1937-66*, HS., Angl.
- 72 - 505 L'emploi dans les administrations municipales, 1961-1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12 - 532F Volume I. Introduction générale, HS., F. et Angl.
- 12 - 533F Volume II. Les systèmes de classification, HS., F. et Angl.
- 12 - 534F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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Catalogue

Consolidated Government Statistics

- 68 - 001 Government Finance in Accordance with The System of National Accounts, Q., Bil.
- 68 - 201 Principal Taxes and Rates — Federal, Provincial and Local Governments, A., E. and F.
- 68 - 202 Consolidated Government Finance, A., Bil.
- 68 - 502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68 - 506 The Canadian System of Government Financial Management Statistics, O., E. and F.

Federal Government Statistics

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- 61 - 203 Federal Government Enterprise Finance, A., Bil.
- 72 - 004 Federal Government Employment, Q., Bil.
- 72 - 205 Federal Government Employment in Metropolitan Areas, A., Bil.

Provincial Government Statistics

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- 68 - 207 Provincial Government Finance — Revenue and Expenditure, A., Bil.
- 68 - 209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61 - 204 Provincial Government Enterprise Finance, A., Bil.
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- 72 - 007 Provincial Government Employment, Q., Bil.
- 68 - 504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

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- 72 - 009 Local Government Employment, Q., Bil.
- 68 - 505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72 - 505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12 - 532 Volume I. General Introduction, O., E. and F.
- 12 - 533 Volume II. The Classification Systems, O., E. and F.
- 12 - 534 Supplément to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly

A. — Annual

O. — Occasional

E. — English

F. — French

Bil. — Bilingual

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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED
MARCH 31, 1976

1975

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1976

1975



STATISTICS CANADA — STATISTIQUE CANADA
Public Finance Division — Division des finances publiques
Provincial Government Section — Section des administrations publiques provinciales

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1975

(Fiscal Year Ended March 31, 1976)

(Année financière close le 31 mars 1976)

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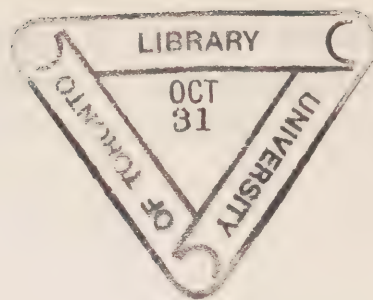
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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 52 weeks ended March 25, 1972 .
- 52 weeks ended March 31, 1973
- 53 weeks ended March 30, 1974
- 52 weeks ended March 29, 1975
- 52 weeks ended March 27, 1976

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 52 semaines terminées le 25 mars 1972
- 52 semaines terminées le 31 mars 1973
- 53 semaines terminées le 30 mars 1974
- 52 semaines terminées le 29 mars 1975
- 52 semaines terminées le 27 mars 1976

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1976 amounted to approximately \$1,663 million, an increase of \$128 million (8%) over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$858 million; \$163 million was obtained from the issue of licences and permits; \$2 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,787,000) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$414,000). A description of these items is given on page 7.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 8%; Prince Edward Island, 8%; Nova Scotia, 7%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 7% (decreased to 5% for the period April 8, 1975 to December 31, 1975, spirits and beer are subject to a special tax of 10%); Manitoba, 5% (spirits, wine and imported beer

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1976 se sont chiffrées à \$1,663 millions environ, ce qui représente une augmentation de \$128 millions (8 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à \$858 millions; \$163 millions provenaient de l'émission des licences et permis, et \$2 millions des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,787,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$414,000). Ces postes sont décrits à la page 7.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 8 %; Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 7 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 7 % (5 % pour la période du 8 avril 1975 au 31 décembre 1975, les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %); Manitoba, 5 % (les spiritueux, le vin et la bière

are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 5% (draught beer sold by the glass on licenced premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include mark-ups by licensees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1976 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$536 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$12 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$93 million and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12% (including old age security tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

In prior years, transactions of the Saskatchewan Liquor Licensing Commission were included in the data, because it performed functions which in other provinces were carried out by the provincial liquor authorities. Recently, liquor licensing commissions have

importée sont frappés d'une taxe spéciale de 10 %); Saskatchewan, 5 %; Colombie-Britannique, 5 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1976 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, \$536 millions; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, \$12 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, \$93 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Au cours des années passées, les données comprenaient les opérations de la Saskatchewan Liquor Licensing Commission parce que cette dernière s'acquittait de tâches qui dans d'autres provinces étaient accomplies par les régies provinciales des alcools. Récemment, plusieurs provinces.

been established in several provinces, in some cases operating within the framework of government departments. In the current year, transactions of all liquor licensing commissions are treated as general government and are not included in these statistics. Figures for prior years have been revised accordingly.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication Provincial Government Finance (Catalogue 68-207). Financial statistics relating to provincial liquor authorities are also included in the publication Provincial Government Enterprise Finance (Catalogue 61-204) and in the publication National Income and Expenditure Accounts (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net Income from Sales

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales Tax

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and Permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or

ont créé des commissions de permis qui dans certains cas font partie de ministère. Cette année, les opérations de toutes les commissions de permis sont comptées dans l'administration générale et ne figurent pas dans ces statistiques. Les données des années précédentes ont été révisées en conséquence.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication Finances des administrations publiques provinciales (n° 68-207 au catalogue). La statistique financière des régies provinciales des alcools apparaît également dans la publication Finances des entreprises publiques provinciales (n° 61-204 au catalogue) et dans Comptes nationaux des revenus et des dépenses (n° 13-001 au catalogue). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du tableau 1:

(5) Revenu net provenant des ventes

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons alcooliques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon

"duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and Confiscations

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total Revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost Incidental to Collection of Taxes, Licences, Permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the

non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration, soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'immobilisations

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes dans l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la

books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue Collected by, or Paid to
Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages

valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'immobilisations imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations
locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au

(whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve inter-provincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 40 in the fiscal year ended March 31, 1976. The provincial and territorial breakdown is shown in the table on page 11.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montréal and Québec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse and these representatives sell to holders of permits to sell at retail. Cider is also sold other than through the Quebec liquor authority.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 40 au cours de l'année financière close le 31 mars 1976. La ventilation par province et territoire est présentée au tableau de la page 11.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail. Le cidre est également vendu ailleurs que dans les établissements de la Société des alcools.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Number of Stores in Operation

Nombre de magasins en activité

	March 31 1975 31 mars	March 31 1976 31 mars
Newfoundland - Terre-Neuve	36(1)	38(1)
Prince Edward Island - Île-du-Prince-Édouard	10	11
Nova Scotia - Nouvelle-Écosse	75	76
New Brunswick - Nouveau-Brunswick	63	65
Québec	283	281
Ontario	535(1)	560(1)
Manitoba	45(1)	45(1)
Saskatchewan	76(1)	76(1)
Alberta	178	183
British Columbia - Colombie-Britannique	183(1)	190(1)
Yukon	6	6
Northwest Territories - Territoires du Nord-Ouest	6(1)	5
Total	1,496	1,536

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces. - De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins populeux:

	March 31 1975 31 mars	March 31 1976 31 mars
Newfoundland - Terre-Neuve	6	12
Ontario	61	61
Manitoba	140	143
Saskatchewan	135	133
British Columbia - Colombie-Britannique	1	23
Northwest Territories - Territoires du Nord-Ouest	6	7
Total	349	381

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Value figures do not represent the final retail selling price of alcoholic beverages, as mark-ups by licensees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licensees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1972 to 1976, as presented in Table 7, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publications: Distilleries (Catalogue

Ventes totales de boissons alcooliques

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques, car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1972 à 1976 (tableau 7), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (n° 32-206 au

32-206); Breweries (Catalogue 32-205) and Wineries (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1971 to 1975 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51°F. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 8 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 7 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 shows the value and volume of imports and exports of alcoholic beverages for a five-year period. The sources of the data are the monthly Statistics Canada publications Imports by Commodities (Catalogue 65-007) and Exports by Commodities (Catalogue

catalogue); Brasseries (n° 32-205 au catalogue) et Producteurs de vin (n° 32-207 au catalogue). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1971 à 1975 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51°F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le tableau 8 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend les spiritueux produits au cours de l'année (voir le tableau 7) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables.)

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, marchandises destinées à l'exportation, qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 9, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques

Le tableau 9 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées Importations par marchandises (n° 65-007 au catalogue) et Exportation

65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading, i.e., exclusive of inland freight, insurance, handling, etc.

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

par marchandises (n° 65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques

Le tableau 10 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 11 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES

TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	38,949	19,661	123,341	94,958	419,269	767,542	155,942
2	Deduct cost of goods sold(2)	19,284	12,421	66,238	52,630	219,546	432,932	99,596
3	Gross profit on sales (item 1 less item 2)	19,665	7,240	57,103	42,328	199,723	334,610	56,346
4	Deduct administrative and general expenses less miscellaneous income.(3)	4,252	1,557	11,674	10,382	47,767	78,972	9,387
5	Net income from sales (item 3 less item 4)	15,413	5,683	45,429	31,946	151,956	255,638	46,959
6	Sales tax	—	1,787	—	—	—	—	—
7	Licences and permits(4)	14,689	85	1,371	1,319	52,600	79,467	5,332
8	Fines and confiscations	30	238	106	273	295	16	—
9	Total revenue from the control and sale of alcoholic beverages.	30,132	7,793	46,906	33,538	204,851	335,121	52,291

(1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.

(2) Includes discounts and rebates. Container refunds, bottle sales, etc., have been deducted.

(3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — Nfld., 277; P.E.I., 144; N.S., 585; N.B., 378; Que., 1,201; Sask., 139; Alta., 841; B.C., 550; total, 4,115; capital expenditures. — N.B., 51; Ont., 4,344; Man., 484; total, 4,899.

(4) Includes income of the Liquor Board and the Liquor Licensing Commission. Nfld., 14,035; Que., 46,796; Ont., 60,019.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report or liquor authority. Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:	29,448	5,768	40,766	33,427	151,956	331,674	51,791
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 14,035	— 85	— 1,183	— 1,319	—	— 76,421	— 5,332
4	Fines and confiscations	—	—	— 106	— 162	—	— 16	—
	Expenses charged to income by liquor authority but added back to arrive at net income from sales on a comparable basis between provin- ces:							
5	Policing and enforcement expenses	—	—	5,887	—	—	—	500
6	Maintenance of prisoners	—	—	65	—	—	401	—
7	Net income from sales (Table 1, item 5) ...	15,413	5,683	45,429	31,946	151,956	255,638	46,959
8	Add: Liquor revenue of province (items 2, 3 and 4) Other liquor revenues of province not includ- ed in income of liquor authority:(1)	14,035	85	1,289	1,481	—	76,437	5,332
9	Sales tax	—	1,787	—	—	—	—	—
10	Licences and permits	654	—	188	—	52,600	3,046	—
11	Fines and confiscations	30	238	—	111	295	—	—
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	30,132	7,793	46,906	33,538	204,851	335,121	52,291

(1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

TABLE 3. Retail Sales of Wine and Beer Through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines \$'000	—	—	—	—	10,140(2)	11,230	—
2	..... '000 gal.	—	—	—	—	930(2)	1,041	—
3	Beer \$'000	48,646	—	—	—	368,300	526,307	(3)
4	..... '000 gal.	10,231	—	—	—	131,533	150,103	(3)

(1) Value figures are included in Table 4 and volume figures in Table 5.

(2) Cider only.

(3) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 2,577 (1,029 gallons) made through retail outlets of breweries during the year ended March 31, 1976 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)

Année financière close le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
130,473	322,464	447,844	7,967	10,981	2,539,391	Ventes brutes	1
81,247	192,380	258,768	4,571	5,900	1,445,513	Déduction du prix de revient des produits vendus(2)	2
49,226	130,084	189,076	3,396	5,081	1,093,878	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
841	27,656	41,716	721	740	235,665	Déduction des frais généraux et d'administration moins les revenus divers(3)	4
48,385	102,428	147,360	2,675	4,341	858,213	Revenu net provenant des ventes (poste 3 moins poste 4)	5
—	—	—	414	—	2,201	Taxe de vente	6
402	4,910	2,914	34	136	163,259	Licences et permis(4)	7
640	—	—	7	—	1,605	Amendes et saisies	8
49,427	107,338	150,274	3,130	4,477	1,025,278	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

(1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.

(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.

(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'elles administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — T.-N., 277; I.-P.-É., 144; N.-É., 585; N.-B., 378; Qué., 1,201; Sask., 139; Alb., 841; C.-B., 550; total, 4,115: Dépenses d'immobilisations — N.-B., 51; Ont., 4,344; Man., 484; total, 4,899.

(4) Comprend le revenu de la Liquor Board et de la Liquor Licensing Commission.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
47,489	107,338	149,685	3,123	4,477	956,942	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	
—	—	—	—	—	—	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provinciales de la vente des alcools pour ces statistiques:	
- 161	- 4,910	- 2,914	- 414	- 136	- 106,530	Taxe de vente	2
—	—	—	—	—	- 284	Licences et permis	3
—	—	—	—	—	—	Amendes et saisies	4
—	—	—	—	—	—	Dépenses déduites du revenu par la régie des alcools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	
1,057	—	589	—	—	8,033	Dépenses relatives à l'application de la Loi	5
—	—	—	—	—	466	Entretien des prisonniers	6
48,385	102,428	147,360	2,675	4,341	858,213	Revenu net des ventes (tableau 1, poste 5)	7
161	4,910	2,914	448	136	107,228	Ajouter:	
—	—	—	—	—	—	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	8
—	—	—	—	—	—	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	
—	—	—	—	—	1,787	Taxe de vente	9
241	—	—	—	—	56,729	Licences et permis	10
640	—	—	7	—	1,321	Amendes et saisies	11
49,427	107,338	150,274	3,130	4,477	1,025,278	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	12

(1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
—	—	—	—	—	21,370	\$'000 Vins	1
—	—	—	—	—	1,971	'000 gal	2
—	—	—	—	—	943,253	\$'000 Bière	3
—	—	—	—	—	291,867	'000 gal	4

(1) Les chiffres relatifs à la valeur sont pris en compte au tableau 4 et ceux relatifs au volume au tableau 5.

(2) Cidre seulement.

(3) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de 2,577 (1,029 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1976 sont comprises dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	1	4	—	20,126	2,897	9
3	Brandy	541	163	922	898	29,223	26,933	2,361
4	Gin	1,560	598	3,368	3,692	93,899	53,039	3,987
5	Liqueurs	969	327	1,853	1,771	31,462	37,295	3,817
6	Rum	15,648	5,067	30,460	15,088	30,613	73,604	10,689
7	Whisky	11,807	3,721	18,216	16,655	55,283	346,320	55,047
8	Vodka	1,582	1,028	6,600	4,353	20,590	54,676	8,757
9	Other	50	24	—	288	18,401	9,649	267
9	Total spirits	32,157	10,929	61,423	42,745	299,597	604,413	84,934
10	Wines:							
11	Cider	12	7	87	..	10,235	1,675	58
12	Sparkling(2)	1,658	525	3,022	..	15,865	28,847	4,547
13	Other	2,426	762	7,561	..	102,114	109,489	7,936
13	Total wines	4,096	1,294	10,670	7,634	128,214	140,011	12,541
14	Beer	51,342	7,438	51,248	44,579	369,898	560,655	58,467
15	Total sales(4)	87,595	19,661(5)	123,341	94,958	797,709	1,305,079	155,942

(1) For explanation of the basis on which these data are reported, see commentary on page 10. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Includes unidentifiable amount of cider. (4) Before deducting discounts and rebates as follows: Nfld., 162; N.S., 24; Ont., 153; N.W.T., 196; total, 535. (5) Includes health tax of 10% on retail selling price amounting to 1,787. See Table 1, item 6. (6) Includes write-downs stock losses, etc., 1,794. (7) Excludes liquor tax of 10 to 25¢ on volume of retail package, amounting to 414. See Table 1, item 6.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	1	4	..	20,126	2,897
3	Brandy	58	106	448	..	9,927	9,927
4	Gin	1,332	423	2,871	..	63,271	40,282
5	Liqueurs	306	127	525	..	15,530	16,023
6	Rum	10,096	4,548	28,960	..	28,559	64,470
7	Whisky	8,968	3,174	14,781	14,173	32,215	296,136
8	Vodka	1,539	1,019	6,516	..	19,582	52,811
9	Other	—	24	—	..	10,302	4,211
9	Total spirits	22,299	9,422	54,105	..	189,585	486,757
10	Wines:						
11	Cider	4	7	83	..	10,235	1,478
12	Sparkling(1)	1,576	424	2,285	..	4,921	18,760
13	Other	670	431	4,616	..	15,378	41,060
13	Total wines	2,250	862	6,984	..	30,534	61,298
14	Beer	50,765	7,375	50,538	..	368,354	553,820
15	Total sales	75,314	17,659	111,627	..	588,473	1,101,875

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	—	—	—
3	Brandy	483	57	474	..	29,223	17,006
4	Gin	228	175	497	..	30,628	12,757
5	Liqueurs	663	200	1,328	..	15,932	21,272
6	Rum	5,552	519	1,500	..	2,054	9,134
7	Whisky	2,839	547	3,435	2,482	23,068	50,184
8	Vodka	43	9	84	..	1,008	1,865
9	Other	50	—	—	..	8,099	5,438
9	Total spirits	9,858	1,507	7,318	..	110,012	117,656
10	Wines:						
11	Cider	8	—	4	..	—	197
12	Sparkling(1)	82	101	737	..	10,944	10,087
13	Other	1,756	331	2,945	..	86,736	68,429
13	Total wines	1,846	432	3,686	..	97,680	78,713
14	Beer	577	63	710	..	1,544	6,835
15	Total sales	12,281	2,002	11,714	..	209,236	203,204

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1976

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
1	4	10	—	—		Spiritueux:	
1,182	4,504	7,875	77	..	..	Alcool	1
3,210	8,971	20,357	171	..	..	Brandy	2
2,706	11,088	21,628	409	..	..	Gin	3
7,730	27,235	36,350	638	..	..	Liqueurs	4
48,229	102,614	128,203	2,325	..	..	Rhum	5
7,823	22,265	31,446	557	..	..	Whisky	6
275	1,143	3,044	—	..	..	Vodka	7
71,156	177,824	248,913	4,177	5,748	1,644,016	Autres	8
						Total, spiritueux	9
58	231	2,178	—	..	..	Vins:	
1,817	1,704	12,425	322	..	..	Cidre	10
5,332	29,643	55,735	664	..	..	Mousseux(2)	11
7,207	31,578	70,338	986	963	415,532	Autres	12
						Total, vins	13
52,110	113,062	128,593	2,804(3)	4,270	1,444,466	Bière	14
130,473	322,464(6)	447,844	7,967(7)	10,981	3,504,014	Total des ventes(3)	15

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 10. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Y compris un montant inconnu pour le cidre. (4) Avant déduction des remises et rabais suivants: T.-N., 162; N.-É., 24; Ont., 153; T.N.-O., 196; total 535. (5) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 1,787. Voir tableau 1, poste 6. (6) Comprend les amortissements, les pertes sur stocks, etc., qui se chiffrent à 1,794. (7) Comprend la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 414. Voir tableau 1, poste 6.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1976

Manitoba	Saskatchewan	Alberta	British Columbia Colombie-Britannique	Yukon	Northwest Territories Territoires du Nord-Ouest		
thousands of dollars — milliers de dollars							
9	1	4	10		—	Spiritueux:	
986	205	817	1,702	13	..	Alcool	1
2,986	2,573	6,740	14,745	132	..	Brandy	2
1,822	1,395	4,043	7,261	..	..	Gin	3
9,037	5,225	23,046	30,818	340	..	Liqueurs	4
49,907	45,278	90,232	100,000	1,677	..	Rhum	5
8,295	7,406	21,324	29,706	537	..	Whisky	6
12	102	64	1,247	—	..	Vodka	7
73,054	62,185	146,270	185,801	3,356	4,922	Autres	8
						Total, spiritueux	9
45	53	186	2,007	—	..	Vins:	
3,003	1,262	533	10,977	11	..	Cidre	10
3,657	3,753	16,192	28,875	322	..	Mousseux(1)	11
6,705	5,068	16,911	41,859	572	534	Autres	12
						Total, vins	13
58,002	51,870	111,551	123,361	2,652(2)	4,248	Bière	14
137,761	119,123	274,732	351,021	6,482	2,600	Total des ventes	15

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1976

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		
thousands of dollars — milliers de dollars							
—	—	—	—	—	—	Spiritueux:	
1,375	977	3,687	6,173	64	..	Alcool	1
1,001	637	2,231	5,614	39	..	Brandy	2
1,995	1,311	7,045	14,367	345	..	Gin	3
1,652	2,505	4,189	5,532	98	..	Liqueurs	4
5,140	2,951	12,382	27,938	353	..	Rhum	5
462	417	941	1,691	20	..	Whisky	6
255	173	1,079	1,797	—	..	Vodka	7
11,880	8,971	31,554	63,112	919	826	Autres	8
						Total, spiritueux	9
13	5	45	171	—	..	Vins:	
1,544	555	1,171	1,448	72	..	Cidre	10
4,279	1,579	13,451	26,860	342	..	Mousseux(1)	11
5,836	2,139	14,667	28,479	414	429	Autres	12
						Total, vins	13
465	240	1,511	5,232	152(2)	32	Bière	14
18,181	11,350	47,732	96,823	1,485	1,287	Total des ventes	15

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:	—	—	—	—	542	99	—
2	Alcohol	10	3	18	15	370	608	53
3	Brandy	35	13	79	93	2,528	1,420	101
4	Gin	18	5	33	28	684	799	80
5	Liqueurs	357	115	680	334	815	1,951	265
6	Rum	245	78	402	386	1,326	8,720	1,324
7	Whisky	33	23	154	101	558	1,444	219
8	Vodka	1	1	—	5	500	242	5
9	Other	—	—	—	—	—	—	—
9	Total spirits	699	238	1,366	962	7,323	15,283	2,047
10	Wines:	—	—	—	—	—	—	—
11	Cider	1	1	14	..	940	211	9
12	Sparkling(2)	93	31	188	..	621	1,693	404
13	Other	131	55	531	..	7,568	8,269	707
13	Total wines	225	87	733	565	9,129	10,173	1,120
14	Beer	10,741	1,698	12,277	10,580	131,748	158,143	18,353
15	Total sales	11,665	2,023	14,376	12,107	148,200	183,599	21,520

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:	—	—	—	—	542	99
2	Alcohol	1	2	10	4	—	253
3	Brandy	30	9	63	61	1,778	1,097
4	Gin	7	2	13	13	412	408
5	Liqueurs	224	104	648	296	760	1,704
6	Rum	190	66	331	332	801	7,584
7	Whisky	32	23	152	100	532	1,400
8	Vodka	—	1	—	5	303	114
8	Other	—	—	—	—	—	—
9	Total spirits	484	207	1,217	811	5,128	12,659
10	Wines:	—	—	—	—	—	—
11	Cider	—	1	14	..	940	188
12	Sparkling(1)	91	26	151	..	329	1,298
13	Other	51	37	374	..	1,809	4,037
13	Total wines	142	64	539	431	3,078	5,523
14	Beer	10,667	1,690	12,183	10,550	131,545	157,159
15	Total sales	11,293	1,961	13,939	11,792	139,751	175,341

(1) See footnote 2 at end of Table 4.

Table 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:	—	—	—	—	—	—
2	Alcohol	9	1	8	11	370	355
3	Brandy	5	4	16	32	750	323
4	Gin	11	3	20	15	272	391
5	Liqueurs	133	11	32	38	55	247
6	Rum	55	12	71	54	525	1,136
7	Whisky	1	—	2	1	26	44
8	Vodka	1	—	—	—	197	128
8	Other	—	—	—	—	—	—
9	Total spirits	215	31	149	151	2,195	2,624
10	Wines:	—	—	—	—	—	—
11	Cider	1	—	—	..	—	23
12	Sparkling(1)	2	5	37	..	292	395
13	Other	80	18	157	..	5,759	4,232
13	Total wines	83	23	194	134	6,051	4,650
14	Beer	74	8	94	30	203	984
15	Total sales	372	62	437	315	8,449	8,258

(1) See footnote 2 at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1976

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest	Total		N ^o
thousands of gallons — milliers de gallons							
—	—	—	—	—	641	Spiritueux:	
27	92	153	1	1	1,351	Alcool	1
80	215	508	4	4	5,080	Brandy	2
72	224	523	7	5	2,478	Cin	3
187	632	879	13	20	6,248	Liqueurs	4
1,132	2,273	2,978	44	59	18,967	Rhum	5
193	529	778	12	11	4,055	Whisky	6
5	24	69	—	—	852	Vodka	7
						Autres	8
1,696	3,989	5,888	81	100	39,672	Total, spiritueux	9
9	32	409	—	..	..	Vins:	
269	56	887	15	..	..	Cidre	10
378	2,498	4,476	29	..	..	Mousseux(2)	11
						Autres	12
656	2,586	5,772	44	48	31,138	Total, vins	13
14,080	30,696	44,806	448	738	434,308	Bière	14
16,432	37,271	56,466	573	886	505,118	Total des ventes	15

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1976

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest		N ^o
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
23	5	18	41	—	—	Alcool	1
77	64	165	380	3	3	Brandy	2
43	44	94	202	1	2	Cin	3
224	127	541	760	11	18	Liqueurs	4
1,211	1,069	2,018	2,395	38	53	Rhum	5
208	183	508	741	12	11	Whisky	6
—	1	1	32	—	—	Vodka	7
						Autres	8
1,786	1,493	3,345	4,551	65	87	Total, spiritueux	9
7	9	25	389	—	..	Vins:	
309	239	22	860	13	..	Cidre	10
404	278	1,647	3,213	22	..	Mousseux(1)	11
						Autres	12
720	526	1,694	4,462	35	31	Total, vins	13
18,278	14,046	30,494	44,109	427	736	Bière	14
20,784	16,065	35,533	53,122	527	856	Total des ventes	15

(1) Voir note 2 à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1976

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Terri- tories — Territoires du Nord-Ouest		N ^o
thousands of gallons — milliers de gallons							
—	—	—	—	—	—	Spiritueux:	
30	22	74	112	1	1	Alcool	1
24	16	50	128	1	1	Brandy	2
37	28	130	321	6	3	Cin	3
41	60	91	119	2	2	Liqueurs	4
113	63	255	583	6	6	Rhum	5
11	10	21	37	—	—	Whisky	6
5	4	23	37	—	—	Vodka	7
						Autres	8
261	203	644	1,337	16	13	Total, spiritueux	9
2	—	7	20	—	..	Vins:	
95	30	34	27	2	..	Cidre	10
303	100	851	1,263	7	..	Mousseux(1)	11
						Autres	12
400	130	892	1,310	9	17	Total, vins	13
75	34	202	697	21	—	Bière	14
736	367	1,738	3,344	46	30	Total des ventes	15

(1) Voir note 2 à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	453	39	1,803	207	1,657	—	4,766
2	Accounts receivable	1,197	12	251	—	1,729	8,398	137
3	Accrued revenue and prepaid expense	91	18	—	—	994	428	16
	Inventories:							
4	1. Stock for sale(2)	5,566	1,799	6,661	6,671	54,404	45,042	2,586
5	2. Stock in bond(3)	—	(4)	1,340	—	—	27,986	2,466
6	3. Other material and supplies	669	—	—	—	—	711	132
7	Sub-total	6,235	1,799	8,001	6,671	54,404	73,739	5,184
	Investments:							
8	1. Provincial government bonds	—	—	—	—	—	—	—
9	2. Mortgages and agreements for sale	—	—	—	—	—	14	—
10	Sub-total	—	—	—	—	—	14	—
11	Fixed assets(5)	987	1,603	3,574	3,379	17,148	—	110
12	Deferred charges	—	—	135	—	—	—	—
13	Other assets	—	—	—	42	—	—	—
14	Total assets	8,963	3,471	13,764	10,299	75,932	82,579	10,213
	<u>Liabilities</u>							
15	Accounts payable	1,617	261	2,992	1,616	18,195	39,752	4,363
16	Accrued expenditure and deferred credits	1,520	11	—	—	—	3,839	574
17	Bank loans	—	200	—	—	—	588	—
18	Dividend payable	—	—	—	—	22,000	—	—
19	Mortgages and agreements for sale	67	—	—	—	—	—	—
20	Trust and deposit accounts (net)	—	—	—	—	—	208	—
21	Other liabilities	—	—	—	—	—	4,919	926
22	Total liabilities	3,204	472	2,992	1,616	40,195	49,306	5,863
	<u>Net worth</u>							
23	Capital stock held by provincial governments ..	—	—	—	—	30,000	—	—
	Reserves:							
24	1. Contingencies	—	—	—	—	—	—	—
25	2. Acquisition of capital assets	—	—	—	—	—	—	—
26	3. Insurance	—	—	—	—	1,000	—	—
27	4. Other	—	—	—	—	—	—	—
28	Sub-total	—	—	—	—	1,000	—	—
29	Surplus (unremitted to provincial treasurer) ..	5,759	2,999	10,772	8,683	4,737	33,273	4,350
30	Total net worth	5,759	2,999	10,772	8,683	35,737	33,273	4,350
31	Total liabilities and net worth	8,963	3,471	13,764	10,299	75,932	82,579	10,213

(1) Includes short-term investments, 70,600.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures page 8.

TABEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
						Actif	
72,100(1)	1,981	10,856	..	310	94,172	Encaisse et dépôts à vue	1
325	315	458	..	1	12,823	Effets à recevoir	2
225	229	—	..	—	2,001	Recettes comptables et frais payés d'avance	3
						Stocks:	
9,959	11,152	10,783	..	1,833	156,476	1. Stock à vendre(2)	4
—	6,060	6,345	..	(4)	44,197	2. Stock en entrepôt(3)	5
44	—	49	..	—	1,605	3. Autres matériels et fournitures	6
10,003	17,212	17,177	..	1,853	202,278	Total partiel	7
—	—	—	..	—	—	Placements:	
—	—	—	..	—	14	1. Obligations des gouvernements provinciaux	8
—	—	—	..	—	14	2. Hypothèques et contrats de vente	9
—	—	—	..	—	14	Total partiel	10
3,283	11,922	1,969	..	—	43,975	Immobilisations(5)	11
—	—	—	..	—	135	Frais différés	12
—	10	—	..	—	52	Autres éléments d'actif	13
85,936	31,669	30,460	..	2,164	355,450	Total, actif	14
						Passif	
11	11,391	18,731	..	193	99,122	Comptes à payer	15
219	1,003	—	..	—	7,166	Dépenses accumulées et crédits différés	16
389	—	—	..	—	1,177	Emprunts bancaires	17
—	—	—	..	—	22,000	Dividendes à payer	18
—	—	—	..	—	208	Hypothèques et contrats de vente	19
—	—	—	..	—	67	Comptes de dépôt et de fiducie (montant net)	20
2	560	—	..	3	6,410	Autres éléments de passif	21
621	12,954	18,731	..	196	136,150	Total, passif	22
						Valeur nette	
—	—	—	..	—	30,000	Capital-actions détenu par les administrations pu- bliques provinciales.	23
						Réserves:	
2,000	—	—	..	—	2,000	1. Fonds de prévoyance	24
—	—	—	..	—	—	2. Acquisition d'immobilisations	25
—	15,000	—	..	—	16,000	3. Assurances	26
—	—	1,050	..	—	1,050	4. Autres	27
2,000	15,000	1,050	..	—	19,050	Total partiel	28
83,315	3,715	10,679	..	1,968	170,250	Excédent (non remis au trésorier de la province) ..	29
85,315	18,715	11,729	..	1,968	219,300	Total, valeur nette	30
85,936	31,669	30,460	..	2,164	355,450	Total, passif et valeur nette	31

(1) Comprend les placements à court terme, 70,600.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'immobilisations à la page 8.

TABLE 7. Production of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 7. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1972 à 1976

Type	1972	1973	1974	1975	1976
	thousands - milliers				
Spirits - Spiritueux proof - gallons - preuve	86,516	90,920	106,890	98,661	80,878
Wines(2) - Vins(2)	17,797	18,352(3)	19,243(3)	17,956(3)	18,675(3)
Beer - Bière	402,284	419,787	442,226	458,829	453,554

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) On a calendar year basis. - D'après l'année civile.

(3) Includes cider: 1972, 830; 1973, 1,132; 1974, 1,375; 1975, 2,424. - Comprend le cidre; 1972, 830; 1973, 1,132; 1974, 1,375; 1975, 2,424.

TABLE 8. Warehousing Transactions in Spirits(1)
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 8. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1972 à 1976

No.	Details - Détail	1972(2)	1973	1974	1975	1976
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	330,134	354,642	373,788	400,754	420,697
	Add - Ajouter:					
2	Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	116,083	124,634	130,570	121,467	101,403
3	Otherwise warehoused - Marchandises autrement entreposées .....	..	..	..	..	..
4	Total additions .....	..	..	..	..	..
	Deduct - Soustraire:					
	Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	16,135	17,487	19,526	21,085	24,614
6	Unmatured - Non à maturité	318	319	323	320	313
7	Exported in bond - Marchandises destinées à l'exportation	30,660	34,795	42,625	36,292	41,930
8	Taken for redistillation - Redistillation .....	..	..	..	..	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	11,079	11,532	12,790	13,427	11,783
10	Deductions - Total - Soustractions .....	..	..	..	..	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	354,642	373,788	400,754	420,697	418,706

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 9. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 9. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1972 à 1976

Details - Détail	1972	1973	1974	1975	1976
	thousands - milliers				
Spirits - Spiritueux:					
Imports - Importations dollars	41,046	46,098	60,087	72,632	76,611
Exports of domestic stock - Exportations de stock canadien	185,037	219,841	233,635	203,062	238,731
Wines - Vins:					
Imports - Importations "	35,421	44,786	63,369	62,938	86,544
Exports of domestic stock - Exportations de stock canadien	170	206	300	451	325
Beer - Bière:					
Imports - Importations "	2,086	2,221	2,981	4,511	6,435
Exports of domestic stock - Exportations de stock canadien	4,489	4,556	5,925	11,722	17,341
Imports - Total - Importations	78,553	93,105	126,437	140,081	169,590
Exports(2) - Total - Exportations(2)	189,696	224,603	239,860	215,235	256,397
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	7,752	7,681	9,603	10,436	8,961
Exports of domestic stock - Exportations de stock canadien	25,075	29,522	31,427	29,462	33,104
Wines - Vins:					
Imports - Importations gallons	9,051	10,419	12,443	12,265	15,280
Exports of domestic stock - Exportations de stock canadien	43	60	74	115	88
Beer - Bière:					
Imports - Importations "	1,219	1,243	1,455	1,899	2,542
Exports of domestic stock - Exportations de stock canadien	3,523	3,821	5,009	8,357	11,123
Imports - Total - Importations	18,022	19,343	23,501	24,600	26,783
Exports(2) - Total - Exportations(2)	28,641	33,403	36,510	37,934	44,316

(1) See explanatory comment on page 12. - Voir commentaires page 12.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 10. Sales of Alcoholic Beverages by Value
Fiscal Year Ended March 31, 1972 to 1976

TABLEAU 10. Valeur des ventes des boissons alcooliques
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	47,782	57,359	68,992	77,184	87,595
Prince Edward Island - Île-du-Prince-Édouard	10,961	12,527	14,428	16,539	19,661
Nova Scotia - Nouvelle-Écosse	78,629	89,104	98,444	112,593	123,341
New Brunswick - Nouveau-Brunswick	55,169	61,996	68,871	80,614	94,488
Québec	474,580	516,308	582,387	664,488	754,488
Ontario	790,158	884,145	966,892	1,090,818	1,305,079
Manitoba	103,578	112,245	121,137	137,685	155,942
Saskatchewan	84,075	94,342	101,646	121,451	130,473
Alberta	178,953	203,812	227,136	268,214	322,464
British Columbia - Colombie-Britannique	260,870	293,486	336,778	388,680	447,844
Yukon	4,522	5,027	5,619	6,823	7,967
Northwest Territories - Territoires du Nord-Ouest	6,509	7,496	8,704	9,574	10,981
Total	2,100,772	2,338,397	2,600,952	2,979,735	3,504,014

TABLE 10A. Sales of Spirits by Value
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 10A. Valeur des ventes de spiritueux
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	17,963	21,398	25,183	29,288	32,157
Prince Edward Island - Île-du-Prince-Édouard	5,988	6,836	8,059	9,161	10,929
Nova Scotia - Nouvelle-Écosse	38,419	44,172	49,944	56,790	61,423
New Brunswick - Nouveau-Brunswick	24,459	27,704	30,984	36,157	42,745
Québec	194,834	204,909	225,957	264,019	299,597
Ontario	392,738	431,460	478,605	547,220	604,413
Manitoba	53,448	58,902	65,266	76,425	84,934
Saskatchewan	40,519	51,347	58,425	70,047	77,156
Alberta	89,245	106,766	122,171	149,842	177,824
British Columbia - Colombie-Britannique	132,328	148,877	174,584	207,963	248,913
Yukon	2,084	2,390	2,560	3,435	4,177
Northwest Territories - Territoires du Nord-Ouest	3,152	3,626	4,357	4,986	5,748
Total	995,177	1,108,387	1,246,095	1,455,333	1,644,016

TABLE 10B. Sales of Wines by Value
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 10B. Valeur des ventes de vins
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	1,640	2,230	3,124	3,811	4,096
Prince Edward Island - Île-du-Prince-Édouard	771	927	998	1,114	1,294
Nova Scotia - Nouvelle-Écosse	6,925	7,839	8,485	9,591	10,670
New Brunswick - Nouveau-Brunswick	5,196	5,677	5,637	6,514	7,634
Québec	59,635	67,707	89,209	108,051	128,214
Ontario	80,265	97,673	105,714	121,366	140,011
Manitoba	8,359	9,522	10,217	10,789	12,541
Saskatchewan	6,470	6,791	6,558	7,070	7,207
Alberta	18,566	23,347	23,719	26,683	31,578
British Columbia - Colombie-Britannique	33,581	40,370	46,614	54,142	70,338
Yukon	400	494	891	726	986
Northwest Territories - Territoires du Nord-Ouest	565	686	813	899	963
Total	222,373	263,263	301,979	350,756	415,532

TABLE 10C. Sales of Beer by Value
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 10C. Valeur des ventes de bière
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of dollars - milliers de dollars				
Newfoundland - Terre-Neuve	28,179	33,731	40,685	44,085	51,342
Prince Edward Island - Île-du-Prince-Édouard	4,202	4,764	5,371	6,264	7,438
Nova Scotia - Nouvelle-Écosse	33,285	37,093	40,015	46,212	51,248
New Brunswick - Nouveau-Brunswick	25,514	28,615	32,250	37,943	44,579
Québec	225,097	244,242	267,139	297,490	369,898
Ontario	317,155	355,012	382,573	422,232	560,655
Manitoba	41,771	43,821	45,654	50,471	58,467
Saskatchewan	37,086	36,204	36,663	44,334	52,110
Alberta	71,142	73,699	81,246	91,689	113,062
British Columbia - Colombie-Britannique	94,961	104,239	115,580	126,575	158,593
Yukon	2,038	2,143	2,168	2,662	2,804
Northwest Territories - Territoires du Nord-Ouest	2,792	3,184	3,534	3,689	4,270
Total	883,222	966,747	1,052,878	1,173,646	1,444,466

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 11. Volume des ventes de boissons alcooliques
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	7,291	8,751	11,214	10,877	11,665
Prince Edward Island - Île-du-Prince-Édouard	1,615	1,609	1,850	1,883	2,023
Nova Scotia - Nouvelle-Écosse	12,259	13,265	14,226	14,700	14,376
New Brunswick - Nouveau-Brunswick	8,611	9,585	10,575	11,288	12,107
Québec	121,171	131,512	137,913	142,077	148,200
Ontario	161,036	166,996	177,034	180,640	183,599
Manitoba	18,122	18,905	19,692	20,888	21,520
Saskatchewan	15,031	14,882	14,830	15,691	16,432
Alberta	31,408	32,174	32,460	34,924	37,271
British Columbia - Colombie-Britannique	46,578	49,496	53,623	55,649	56,466
Yukon	601	633	683	752	573
Northwest Territories - Territoires du Nord-Ouest	706	858	870	838	886
Total	424,429	448,746	474,970	490,207	505,118

TABLE 11A. Sales of Spirits by Volume
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 11A. Volume des ventes de spiritueux
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	469	555	625	707	699
Prince Edward Island - Île-du-Prince-Édouard	179	164	208	227	238
Nova Scotia - Nouvelle-Écosse	1,050	1,157	1,284	1,391	1,366
New Brunswick - Nouveau-Brunswick	628	705	775	874	962
Québec	5,491	5,759	6,225	6,967	7,323
Ontario	11,820	12,527	13,848	15,011	15,283
Manitoba	1,562	1,715	1,865	2,024	2,047
Saskatchewan	1,152	1,458	1,621	1,831	1,696
Alberta	2,420	2,853	3,114	3,677	3,989
British Columbia - Colombie-Britannique	4,058	4,267	4,934	5,595	5,888
Yukon	52	58	64	71	81
Northwest Territories - Territoires du Nord-Ouest	71	92	93	97	100
Total	28,952	31,310	34,656	38,472	39,672

TABLE 11B. Sales of Wines by Volume
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 11B. Volume des ventes de vins
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	120	155	202	238	225
Prince Edward Island - Île-du-Prince-Édouard	85	84	87	85	87
Nova Scotia - Nouvelle-Écosse	685	735	754	791	733
New Brunswick - Nouveau-Brunswick	526	558	536	549	565
Québec	5,840	6,305	7,867	8,842	9,129
Ontario	7,985	8,687	9,038	9,514	10,173
Manitoba	1,013	1,125	1,134	1,072	1,120
Saskatchewan	762	748	714	697	656
Alberta	2,231	2,584	2,258	2,372	2,586
British Columbia - Colombie-Britannique	3,828	4,299	4,577	4,781	5,772
Yukon	33	41	40	44	44
Northwest Territories - Territoires du Nord-Ouest	43	59	66	61	48
Total	23,151	25,380	27,273	29,046	31,138

TABLE 11C. Sales of Beer by Volume
Fiscal Years Ended March 31, 1972 to 1976

TABLEAU 11C. Volume des ventes de bière
Années financières closes le 31 mars 1972 à 1976

	1972	1973	1974	1975	1976
	thousands of gallons - milliers de gallons				
Newfoundland - Terre-Neuve	6,702	8,041	10,387	9,932	10,741
Prince Edward Island - Île-du-Prince-Édouard	1,351	1,361	1,555	1,571	1,698
Nova Scotia - Nouvelle-Écosse	10,524	11,373	12,188	12,518	12,277
New Brunswick - Nouveau-Brunswick	7,457	8,322	9,264	9,865	10,580
Québec	109,840	119,448	123,821	126,268	131,748
Ontario	141,231	145,782	154,148	156,115	158,143
Manitoba	15,547	16,145	16,693	17,792	18,353
Saskatchewan	13,117	12,676	12,495	13,163	14,080
Alberta	26,757	26,737	27,088	28,875	30,696
British Columbia - Colombie-Britannique	38,692	40,930	44,112	45,273	44,806
Yukon	516	534	579	637	448
Northwest Territories - Territoires du Nord-Ouest	592	707	711	680	738
Total	372,326	392,056	413,041	422,689	434,308

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1972 to 1976

TABEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1972 à 1976

Nature of levy - Nature de l'imposition	1972	1973	1974	1975	1976
thousands of dollars - milliers de dollars					
On spirits - Sur les spiritueux:					
Excise duty - Droits d'accise	235,249	254,730	283,720	316,388	353,029
Licences	11	12	12	15	13
Import duty(2) - Droits à l'importation(2)	59,201	59,699	73,633	90,718	80,896
On spirits - Total - Sur les spiritueux	294,461	314,441	357,365	407,121	433,938
On wines - Sur les vins:					
Excise taxes - Taxes d'accise	9,373	10,006	10,087	12,699	12,016
Import duty - Droits à l'importation	6,754	7,779	9,253	9,419	10,905
On wines - Total - Sur les vins	16,127	17,785	19,340	22,118	22,921
On beer - Sur la bière:					
Excise duty - Droits d'accise	160,607	166,834	176,590	183,321	182,508
Licences	3	3	3	2	2
Import duty - Droits à l'importation	738	756	879	1,147	1,327
On beer - Total - Sur la bière	161,348	167,593	177,472	184,470	183,837
Grand(3) - Total - Général(3)	471,936	499,819	554,177	613,709	640,696

- (1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 6. - Pour des précisions sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 6.
(2) Spirits imported and used for blending purposes are subject to an import duty of 50c per gallon only. Such spirits are subject to excise duty when sold. - Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont frappés de droits d'accise lors de la vente.
(3) Refunds and drawbacks of duties and taxes have not been deducted. - Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1972 to 1976

TABEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1972 à 1976

Government - Administration publique	1972	1973	1974	1975	1976
thousands of dollars - milliers de dollars					
Government of Canada - Gouvernement du Canada	471,936	499,819	554,177	613,709	640,696
Provincial and territorial governments - Administrations provinciales et territoriales:					
Newfoundland - Terre-Neuve	17,142	20,740	24,461	28,428	30,132
Prince Edward Island - Île-du-Prince-Édouard	4,510	5,182	5,874	6,698	7,793
Nova Scotia - Nouvelle-Écosse	28,269	33,648	37,529	42,618	46,906
New Brunswick - Nouveau-Brunswick	22,117	24,487	26,373	29,604	33,538
Québec	142,618 ^r	151,997	164,920	184,798	204,851
Ontario	221,789	255,773	282,394	309,234	335,121
Manitoba	34,347	37,745	41,236	46,379	52,291
Saskatchewan(1)	31,360	36,978 ^r	41,610 ^r	50,376	49,427
Alberta	64,493	73,799	84,204	94,750	107,338
British Columbia - Colombie-Britannique	85,419	97,484	108,870	120,643	150,274
Sub-total - Total partiel	652,064 ^r	737,833 ^r	817,471 ^r	913,528	1,017,671
Yukon	1,985	2,303	2,542	2,743	3,130
Northwest Territories - Territoires du Nord-Ouest	2,817	3,295	3,752	4,664	4,477
Provincial and territorial governments - Total - Administrations provinciales et territoriales	656,866 ^r	743,431 ^r	823,765 ^r	920,935	1,025,278
All governments - Total - Toutes administrations publiques	1,128,802 ^r	1,243,250 ^r	1,377,942 ^r	1,534,644	1,665,974

- (1) Excludes Saskatchewan Liquor Licensing Commission. See explanatory comment on page 6. - Ne comprend pas la Saskatchewan Liquor Licensing Commission. Voir commentaires page 6.

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

Statistiques consolidées des gouvernements

- 68 - 001 Les finances publiques selon le système de comptabilité nationale, T., Bil.
- 68 - 201F Les principaux impôts au Canada, A., F. et Angl.
- 68 - 202 Les finances publiques consolidée, A., Bil.
- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

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- 68 - 211 Les finances publiques fédérales, A., Bil.
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- 12 - 533F Volume II — Les systèmes de classification, HS., F. et Angl.
- 12 - 534F Supplément du volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel

A. — Annuel

HS. — Hors série

F. — Français

Angl. — Anglais

Bil. — Bilingue

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- 68 - 202 Consolidated Government Finance, A., Bil.
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Q. — Quarterly A. — Annual O. — Occasional E. — English F. — French Bil. — Bilingual

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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED
MARCH 31, 1977

1976

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1977

1976



STATISTICS CANADA — STATISTIQUE CANADA
Public Finance Division — Division des finances publiques
Provincial Government Section — Section des administrations publiques provinciales

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1976

(Fiscal Year Ended March 31, 1977)

(Année financière close le 31 mars 1977)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

- nil and amounts under 500 dollars or gallons.

r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

52 weeks ended March 31, 1973

53 weeks ended March 30, 1974

52 weeks ended March 29, 1975

52 weeks ended March 27, 1976

52 weeks ended March 26, 1977

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

.. nombres indisponibles.

- néant et montant de moins de 500 dollars ou gallons.

r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

52 semaines terminées le 31 mars 1973

53 semaines terminées le 30 mars 1974

52 semaines terminées le 29 mars 1975

52 semaines terminées le 27 mars 1976

52 semaines terminées le 26 mars 1977

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1977 amounted to approximately \$975 million, an increase of \$117 million (14%) over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$975 million; \$177 million was obtained from the issue of licences and permits; \$2 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,344,000) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$554,000). A description of these items is given on page 7.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 10%; Prince Edward Island, 8%; Nova Scotia, 8%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 7% (spirits and beer are subject to a special tax of 10%); Manitoba, 5% (spirits, wine and imported beer are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 7%

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1977 se sont chiffrées à \$975 millions environ, ce qui représente une augmentation de \$117 millions (14 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à \$975 millions; \$177 millions provenaient de l'émission des licences et permis, et \$2 millions des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,344,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$554,000). Ces postes sont décrits à la page 7.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 10 %; Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 8 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 7 % (les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %); Manitoba, 5 % (les spiritueux, le vin et la bière importée sont frappés d'une taxe spéciale de 10 %);

(draught beer sold by the glass on licenced premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include mark-ups by licensees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1977 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$548 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$10 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$99 million and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12% (including old age security tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

In prior years, transactions of the Saskatchewan Liquor Licensing Commission were included in the data, because it performed functions which in other provinces were carried out by the provincial liquor authorities. Recently, liquor licensing commissions have

Saskatchewan, 5 %; Colombie-Britannique, 7 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1977 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, \$548 millions; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, \$10 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, \$99 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabricant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Au cours des années passées, les données comprenaient les opérations de la Saskatchewan Liquor Licensing Commission parce que cette dernière s'acquittait de tâches qui dans d'autres provinces étaient accomplies par les régies provinciales des alcools. Récemment, plusieurs provinces

been established in several provinces, in some cases operating within the framework of government departments. In the current year, transactions of all liquor licensing commissions are treated as general government and are not included in these statistics. Figures for prior years have been revised accordingly.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication Provincial Government Finance (Catalogue 68-207). Financial statistics relating to provincial liquor authorities are also included in the publication Provincial Government Enterprise Finance (Catalogue 61-204) and in the publication National Income and Expenditure Accounts (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net Income from Sales

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales Tax

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and Permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or

ont créé des commissions de permis qui dans certains cas font partie de ministère. Cette année, les opérations de toutes les commissions de permis sont comptées dans l'administration générale et ne figurent pas dans ces statistiques. Les données des années précédentes ont été révisées en conséquence.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication Finances des administrations publiques provinciales (n° 68-207 au catalogue). La statistique financière des régies provinciales des alcools apparaît également dans la publication Finances des entreprises publiques provinciales (n° 61-204 au catalogue) et dans Comptes nationaux des revenus et des dépenses (n° 13-001 au catalogue). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du tableau 1:

(5) Revenu net provenant des ventes

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons alcooliques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon

"duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and Confiscations

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total Revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost Incidental to Collection of Taxes, Licences, Permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the

non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration, soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'immobilisations

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes dans l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la

books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue Collected by, or Paid to Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages

valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'immobilisations imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les renvois à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au

(whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve inter-provincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 63 in the fiscal year ended March 31, 1977. The provincial and territorial breakdown is shown in the table on page 11.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montréal and Québec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse and these representatives sell to holders of permits to sell at retail. Cider is also sold other than through the Quebec liquor authority.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 63 au cours de l'année financière close le 31 mars 1977. La ventilation par province et territoire est présentée au tableau de la page 11.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail. Le cidre est également vendu ailleurs que dans les établissements de la Société des alcools.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Number of Stores in Operation

Nombre de magasins en activité

	March 31 1976 31 mars	March 31 1977 31 mars
Newfoundland - Terre-Neuve	38(1)	39(1)
Prince Edward Island - Île-du-Prince-Édouard	11	12
Nova Scotia - Nouvelle-Écosse	76	77
New Brunswick - Nouveau-Brunswick	65	63
Québec	281	310
Ontario	560(1)	575(1)
Manitoba	45(1)	45(1)
Saskatchewan	76(1)	78(1)
Alberta	183	190
British Columbia - Colombie-Britannique	190(1)	197(1)
Yukon	6	6
Northwest Territories - Territoires du Nord-Ouest	5	5
Total	1,536	1,599

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces. - De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31 1976 31 mars	March 31 1977 31 mars
Newfoundland - Terre-Neuve	12	19
Ontario	61	59
Manitoba	143	146
Saskatchewan	135	135
British Columbia - Colombie-Britannique	23	23
Northwest Territories - Territoires du Nord-Ouest	7	7
Total	381	389

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Value figures do not represent the final retail selling price of alcoholic beverages, as mark-ups by licensees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licensees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1973 to 1977, as presented in Table 9, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publications: Distilleries (Catalogue

Ventes totales de boissons alcooliques

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques, car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1973 à 1977 (tableau 9), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (n° 32-206 au

32-206); Breweries (Catalogue 32-205) and Wineries (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1972 to 1976 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51°F. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 10 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 9 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 11 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 11 shows the value and volume of imports and exports of alcoholic beverages for a five-year period. The sources of the data are the monthly Statistics Canada publications Imports by Commodities (Catalogue 65-007) and Exports by Commodities (Catalogue

catalogue); Brasseries (n° 32-205 au catalogue) et Producteurs de vin (n° 32-207 au catalogue). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1972 à 1976 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51°F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le tableau 10 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend les spiritueux produits au cours de l'année (voir le tableau 9) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables.)

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (poste 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, marchandises destinées à l'exportation, qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 11, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques

Le tableau 11 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées Importations par marchandises (n° 65-007 au catalogue) et Exportation

65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading, i.e., exclusive of inland freight, insurance, handling, etc.

Other Historical Tables

Table 7 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 8 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

par marchandises (n° 65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques

Le tableau 7 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 8 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	46,895	20,276	135,677	99,658	453,982	857,507	171,820
2	Deduct cost of goods sold(2)	22,340	12,809	73,212	55,439	224,875	461,799	107,286
3	Gross profit on sales (item 1 less item 2)	24,555	7,467	62,465	44,219	229,107	395,708	64,534
4	Deduct administrative and general expenses less miscellaneous income.(3)	4,733	1,755	14,115	11,139	56,035	89,259	10,079
5	Net income from sales (item 3 less item 4)	19,822	5,712	48,350	33,080	173,072	306,449	54,455
6	Sales tax	—	1,344	—	—	—	—	—
7	Licences and permits	14,725	81	1,400	1,583	54,568	87,049	7,897
8	Fines and confiscations	33	259	108	240	356	14	—
9	Total revenue from the control and sale of alcoholic beverages.	34,580	7,396	49,858	34,903	227,996	393,512	62,352

- (1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.
- (2) Includes discounts and rebates. Container refunds, bottle sales, etc., have been deducted.
- (3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — Nfld., 213; P.E.I., 130; N.S., 1,115; N.B., 265; Que., 1,402; Sask., 204; Alta., 729; B.C., 624; total, 4,582; capital expenditures. — N.B., 211; Ont., 4,921; Man., 249; total, 5,381.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report of liquor authority. Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:	33,851	5,793	43,037	33,080	173,089	308,786	61,766
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 14,029	— 81	— 1,202	—	—	— 2,768	— 7,897
4	Fines and confiscations	—	—	— 108	—	— 17	— 14	—
	Expenses charged to income by liquor authority but added back to arrive at net income from sales on a comparable basis between provin- ces:							
5	Policing and enforcement expenses	—	—	6,569	—	—	445	586
6	Maintenance of prisoners	—	—	54	—	—	—	—
7	Net income from sales (Table 1, item 5)	19,822	5,712	48,350	33,080	173,072	306,449	54,455
8	Add: Liquor revenue of province (items 2, 3 and 4) Other liquor revenues of provinces not includ- ed in income of liquor authority:(1)	14,029	81	1,310	—	17	2,782	7,897
9	Sales tax	—	1,344	—	—	—	—	—
10	Licences and permits	696	—	198	1,583	54,568	84,281	—
11	Fines and confiscations	33	259	—	240	339	—	—
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	34,580	7,396	49,858	34,903	227,996	393,512	62,352

- (1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

TABLE 3. Retail Sales of Wine and Beer Through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
1	Wines \$'000	—	—	—	—	8,364(2)	10,880	—
2	Beer '000 gal.	—	—	—	—	916(2)	1,034	—
3	Beer \$'000	50,599	—	—	—	374,905	456,813	(3)
4	Beer '000 gal.	9,527	—	—	—	132,113	144,587	(3)

- (1) Value figures are included in Table 4 and volume figures in Table 5.

(2) Cider only.

(3) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of \$2,581 (620 gallons) made through retail outlets of breweries during the year ended March 31, 1977 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)

Année financière close le 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
151,339	357,989	471,402	8,150	11,281	2,785,976	Ventes brutes	1
90,465	213,437	268,725	4,828	6,220	1,541,435	Déduction du prix de revient des produits vendus(2)	2
60,874	144,552	202,677	3,322	5,061	1,244,541	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
7,719	30,324	43,080	911	812	269,961	Déduction des frais généraux et d'administration moins les revenus divers(3).	4
53,155	114,228	159,597	2,411	4,249	974,580	Revenu net provenant des ventes (poste 3 moins poste 4).	5
—	—	—	554	—	1,898	Taxe de vente	6
428	5,542	3,603	35	180	177,091	Licences et permis	7
704	—	—	8	—	1,722	Amendes et saisies	8
54,287	119,770	163,200	3,008	4,429	1,155,291	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

(1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.

(2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.

(3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'elles administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — T.-N., 213; I.-P.-É., 130; N.-É., 1,015; N.-B., 265; Qué., 1,402; Sask., 204; Alb., 729; C.-B., 624; total, 4,582. Dépenses d'immobilisations — N.-B., 211; Ont., 4,921; Man., 249; total, 5,381.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars							
51,860	119,770	162,597	3,000	4,429	1,001,058	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	1
—	—	—	— 554	—	— 554	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provincia- les de la vente des alcools pour ces statisti- ques:	2
— 184	— 5,542	— 3,603	— 35	— 180	— 35,521	Taxe de vente	3
—	—	—	—	—	— 139	Licences et permis	4
—	—	—	—	—	—	Amendes et saisies	5
1,479	—	603	—	—	9,682	Dépenses déduites du revenu par la régie des al- cools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	6
—	—	—	—	—	54	Dépenses relatives à l'application de la Loi	7
53,155	114,228	159,597	2,411	4,249	974,580	Entretien des prisonniers	8
—	—	—	—	—	—	Revenu net des ventes (tableau 1, poste 5)	9
184	5,542	3,603	589	180	36,214	Ajouter:	10
—	—	—	—	—	—	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	11
244	—	—	—	—	1,344	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	12
704	—	—	8	—	141,570	Taxe de vente	13
—	—	—	—	—	1,583	Licences et permis	14
54,287	119,770	163,200	3,008	4,429	1,155,291	Amendes et saisies	15
—	—	—	—	—	—	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	16

(1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
—	—	—	—	—	19,244	\$'000 Vins	1
—	—	—	—	—	1,950	'000 gal	2
—	—	—	—	—	882,317	\$'000 Bière	3
—	—	—	—	—	286,227	'000 gal	4

(1) Les chiffres relatifs à la valeur sont pris en compte au tableau 4 et ceux relatifs au volume au tableau 5.

(2) Cidre seulement.

(3) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de \$2,581 (620 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1977 sont incluses dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	1	2	—	20,917	3,448	9
3	Brandy	628	161	987	814	31,816	30,299	2,419
4	Gin	1,616	524	3,351	4,118	94,539	54,140	4,049
5	Liqueurs	1,261	332	2,154	1,839	37,169	45,937	4,566
6	Rum	18,263	4,915	32,954	13,540	32,783	82,605	11,324
7	Whisky	14,435	3,854	20,682	18,872	55,474	377,480	58,008
8	Vodka	1,869	1,028	7,497	4,511	21,989	62,546	9,866
9	Other	82	43	185	189	19,557	10,256	353
9	Total spirits	38,154	10,858	67,812	43,883	314,244	666,711	90,594
10	Wines:							
11	Cider	46	4	99	..	8,430	1,580	91
12	Sparkling(2)	1,885	410	3,550	..	18,606	33,278	5,316
13	Other	2,872	916	8,439	..	119,167	127,891	9,137
13	Total wines	4,803	1,330	12,088	8,234	146,203	162,749	14,544
14	Beer	54,537	8,088	55,777	47,541	376,804	495,740	66,682
15	Total sales(4)	97,494	20,276(5)	135,677	99,658	837,251	1,325,200	171,820

(1) For explanation of the basis on which these data are reported, see commentary on page 10. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Includes unidentifiable amount of cider. (4) Before deducting discounts and rebates as follows: Nfld., 124; N.S., 27; Ont., 189; N.W.T., 205; total, 545. (5) Includes health tax of 10% on retail selling price amounting to 1,344. See Table 1, item 6. (6) Includes write-downs stock losses, etc., 664. (7) Excludes liquor tax of 10 to 25¢ on volume of retail package, amounting to 554. See Table 1, item 6.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	1	2	..	20,917	3,448
3	Brandy	69	99	488	..	—	11,064
4	Gin	1,411	386	2,801	..	64,332	40,775
5	Liqueurs	361	106	849	..	17,979	18,912
6	Rum	11,020	4,564	31,287	..	31,069	73,315
7	Whisky	11,316	3,319	16,995	16,314	31,580	320,972
8	Vodka	1,814	1,016	7,395	..	20,974	60,568
9	Other	—	43	—	..	11,137	4,037
9	Total spirits	25,991	9,534	59,817	..	197,988	533,091
10	Wines:						
11	Cider	4	4	96	..	8,430	1,302
12	Sparkling(1)	1,774	365	2,597	..	5,434	20,962
13	Other	690	447	4,975	..	16,904	42,702
13	Total wines	2,468	816	7,668	..	30,768	64,966
14	Beer	53,348	8,017	54,893	..	374,905	486,767
15	Total sales	81,807	18,367	122,378	..	603,661	1,084,824

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	..	—	—
3	Brandy	559	62	499	..	31,816	19,235
4	Gin	205	138	550	..	30,207	13,365
5	Liqueurs	900	226	1,305	..	19,190	27,025
6	Rum	7,243	351	1,667	..	1,714	9,290
7	Whisky	3,119	535	3,687	2,558	23,894	56,508
8	Vodka	55	12	102	..	1,015	1,978
9	Other	82	—	185	..	8,420	6,219
9	Total spirits	12,163	1,324	7,995	..	116,256	133,620
10	Wines:						
11	Cider	42	—	3	..	—	278
12	Sparkling(1)	111	45	953	..	13,172	12,316
13	Other	2,182	469	3,464	..	102,263	85,189
13	Total wines	2,335	514	4,420	..	115,435	97,783
14	Beer	1,189	71	884	..	1,899	8,973
15	Total sales	15,687	1,909	13,299	..	233,590	240,376

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1977

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	
thousands of dollars — milliers de dollars						
—	4	14	—	—	—	Spiritueux:
1,323	5,097	8,553	79	—	—	Alcool
3,183	9,194	18,511	154	—	—	Brandy
3,837	14,328	24,516	455	—	—	Gin
9,161	29,344	35,898	578	—	—	Liqueurs
56,992	114,182	125,057	2,121	—	—	Rhum
9,302	25,055	31,712	552	—	—	Whisky
270	1,514	3,289	—	—	—	Vodka
84,068	198,718	247,550	3,939	5,826	1,772,357	Autres
						Total, spiritueux
95	306	2,423	—	—	—	Vins:
2,837	2,151	10,949	267	—	—	Cidre
6,416	33,769	60,841	762	970	—	Mousseux(2)
9,348	36,226	74,213	1,029	970	471,737	Autres
						Total, vins
57,923	123,045	149,639	3,182	4,485(3)	1,443,443	Bière
151,339	357,989(6)	471,402	8,150	11,281(7)	3,687,537	Total des ventes(4)

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 10. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Y compris un montant inconnu pour le cidre. (4) Avant déduction des remises et rabais suivants: T.-N., 124; N.-É., 27; Ont., 189; T.N.-O., 205; total 545. (5) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 1,344. Voir tableau 1, poste 6. (6) Comprend les amortissements, les pertes sur stocks, etc., que se chiffrent à 664. (7) Comprend la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 554. Voir tableau 1, poste 6.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1977

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N ^o
thousands of dollars — milliers de dollars							
9	—	4	14	—	—	Spiritueux:	
1,205	360	933	2,092	16	—	Alcool	1
2,989	2,671	6,629	13,503	124	—	Brandy	2
2,111	2,085	4,986	7,643	82	—	Gin	3
9,703	6,294	24,875	30,292	516	—	Liqueurs	4
52,436	53,462	100,342	96,815	1,780	—	Rhum	5
9,395	8,939	23,798	30,118	544	—	Whisky	6
9	6	84	1,074	—	—	Vodka	7
77,857	73,817	161,651	181,551	3,062	4,900	Autres	8
						Total, spiritueux	9
68	90	259	2,267	—	—	Vins:	
3,275	2,053	493	9,425	186	—	Cidre	10
3,491	3,887	16,195	27,948	322	—	Mousseux(1)	11
6,834	6,030	16,947	39,640	508	422	Autres	12
						Total, vins	
66,043	57,577	120,643	143,308	3,062(2)	4,476	Bière	
150,734	137,424	299,241	364,499	6,632	9,798	Total des ventes	

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1977

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		N ^o
thousands of dollars — milliers de dollars							
—	—	—	—	—	—	Spiritueux:	
1,214	963	4,164	6,461	63	—	Alcool	1
1,060	512	2,565	5,008	30	—	Brandy	2
2,455	1,752	9,342	16,873	373	—	Gin	3
1,621	2,867	4,469	5,606	62	—	Liqueurs	4
5,572	3,530	13,840	28,242	341	—	Rhum	5
471	363	1,257	1,594	8	—	Whisky	6
344	264	1,430	2,215	—	—	Vodka	7
12,737	10,251	37,067	65,999	877	900	Autres	8
						Total, spiritueux	9
23	5	47	250	—	—	Vins:	
2,041	784	1,658	1,524	81	—	Mousseux(1)	10
5,646	2,529	17,574	32,893	440	—	Autres	11
7,710	3,318	19,279	34,573	521	548	Total, vins	12
639	346	2,402	6,331	120(2)	9	Bière	13
21,086	13,915	58,748	106,903	1,518	1,457	Total des ventes	14

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
	Spirits:							
1	Alcohol	—	—	—	—	513	110	—
2	Brandy	12	3	19	15	391	646	51
3	Gin	36	13	78	94	2,470	1,381	99
4	Liqueurs	23	6	38	37	791	913	91
5	Rum	405	113	729	328	838	2,092	269
6	Whisky	295	80	454	402	1,284	9,106	1,340
7	Vodka	39	24	173	106	569	1,577	238
8	Other	2	1	4	5	474	243	8
9	Total spirits	812	240	1,495	987	7,330	16,068	2,096
	Wines:							
10	Cider	6	—	16	..	923	201	12
11	Sparkling(2)	109	24	215	..	676	1,939	440
12	Other	157	60	586	..	8,190	9,244	755
13	Total wines	272	84	817	587	9,789	11,384	1,207
14	Beer	10,180	1,693	12,733	10,564	132,344	153,190	18,161
15	Total sales	11,264	2,017	15,045	12,138	149,463	180,642	21,464

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
	Spirits:						
1	Alcohol	—	—	—	—	513	110
2	Brandy	1	2	10	4	—	271
3	Gin	32	10	66	57	1,734	1,064
4	Liqueurs	8	2	18	17	476	460
5	Rum	238	104	694	287	797	1,855
6	Whisky	236	69	379	350	757	7,872
7	Vodka	38	23	171	105	544	1,533
8	Other	—	1	—	5	280	105
9	Total spirits	553	211	1,338	825	5,101	13,270
	Wines:						
10	Cider	—	—	15	..	923	170
11	Sparkling(1)	106	23	165	..	344	1,473
12	Other	52	36	392	..	1,745	4,274
13	Total wines	158	59	572	425	3,012	5,917
14	Beer	10,040	1,684	12,621	10,535	132,113	152,085
15	Total sales	10,751	1,954	14,531	11,785	140,226	171,272

(1) See footnote 2 at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
	Spirits:						
1	Alcohol	—	—	—	—	—	—
2	Brandy	11	1	9	11	391	375
3	Gin	4	3	12	37	736	317
4	Liqueurs	15	4	20	20	315	453
5	Rum	167	9	35	41	41	237
6	Whisky	59	11	75	52	527	1,234
7	Vodka	1	1	2	1	25	44
8	Other	2	—	4	—	194	138
9	Total spirits	259	29	157	162	2,229	2,798
	Wines:						
10	Cider	6	—	1	..	—	31
11	Sparkling(1)	3	1	50	..	332	466
12	Other	105	24	194	..	6,445	4,970
13	Total wines	114	25	245	162	6,777	5,467
14	Beer	140	9	112	29	231	1,105
15	Total sales	513	63	514	353	9,237	9,370

(1) See footnote 2 at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1977

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	
thousands of gallons — milliers de gallons						
—	—	—	—	—	623	Spiritueux:
27	101	158	1	1	1,425	Alcool
77	222	446	3	4	4,923	Brandy
94	285	566	7	6	2,857	Gin
210	682	823	11	19	6,519	Liqueurs
1,288	2,527	2,751	39	60	19,626	Rhum
219	597	763	11	11	4,327	Whisky
7	33	68	—	—	845	Vodka
						Autres
1,922	4,447	5,575	72	101	41,145	Total, spiritueux
13	45	433	—	..	1,649	Vins:
229	69	729	12	..	4,442	Cidre
532	2,784	4,140	40	..	26,488	Mousseux(2)
						Autres
774	2,898	5,302	52	48	33,214	Total, vins
14,209	32,271	43,634	651	738	430,368	Bière
16,905	39,616	54,511	775	887	504,727	Total des ventes

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1977

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	
thousands of gallons — milliers de gallons						
—	—	—	—	—	—	Spiritueux:
27	8	21	46	—	—	Alcool
74	65	163	337	3	3	Brandy
47	59	115	208	1	2	Gin
231	148	586	703	10	17	Liqueurs
1,222	1,216	2,241	2,172	33	54	Rhum
227	211	569	729	11	11	Whisky
1	1	2	25	—	—	Vodka
						Autres
1,829	1,708	3,697	4,220	58	87	Total, spiritueux
9	13	38	415	—	..	Vins:
324	186	20	697	10	..	Cidre
359	374	1,628	2,584	21	..	Mousseux(1)
						Autres
692	573	1,686	3,696	31	26	Total, vins
18,079	14,162	31,944	42,801	638	737	Bière
20,600	16,443	37,327	50,717	727	850	Total des ventes

(1) Voir note 2 à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1977

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	
thousands of gallons — milliers de gallons						
—	—	—	—	—	—	Spiritueux:
24	19	80	112	1	1	Alcool
25	12	59	109	—	1	Brandy
44	35	170	358	6	4	Gin
38	62	96	120	1	2	Liqueurs
118	72	284	570	6	6	Rhum
11	8	28	34	—	—	Whisky
7	6	31	43	—	—	Vodka
						Autres
267	214	750	1,355	14	14	Total, spiritueux
3	—	7	18	—	..	Vins:
116	43	49	32	2	..	Cidre
396	158	1,156	1,556	19	..	Mousseux(1)
						Autres
515	201	1,212	1,606	21	22	Total, vins
82	47	327	833	13	1	Bière
864	462	2,289	3,794	48	37	Total des ventes

(1) Voir note 2 à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île du Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	700	274	2,964	858	3,576	8,417	1,128
2	Accounts receivable	1,235	14	245	—	1,547	1,637	163
3	Accrued revenue and prepaid expense	64	23	—	132	1,223	354	13
	Inventories:							
4	1. Stock for sale(2)	5,332	2,489	7,393	4,692	57,590	51,178	2,493
5	2. Stock in bond(3)	—	(4)	1,042	801	—	19,547	2,540
6	3. Other material and supplies	872	—	60	—	—	1,576	95
7	Sub-total	6,204	2,489	8,495	5,493	57,590	72,301	5,128
	Investments:							
8	1. Provincial government bonds	—	—	—	—	—	—	—
9	2. Mortgages and agreements for sale	—	—	—	—	—	12	—
10	Sub-total	—	—	—	—	—	12	—
11	Fixed assets(5)	1,522	1,529	3,766	3,179	19,526	—	—
12	Deferred charges	—	—	217	—	—	—	—
13	Other assets	—	—	—	58	—	—	—
14	Total assets	9,725	4,329	15,687	9,720	83,462	82,721	6,432
	<u>Liabilities</u>							
15	Accounts payable	1,644	604	3,114	2,535	18,636	33,673	2,268
16	Accrued expenditure and deferred credits	1,442	12	—	—	—	3,400	654
17	Bank loans	—	—	—	—	—	—	—
18	Dividend payable	—	—	—	—	21,000	—	—
19	Mortgages and agreements for sale	43	—	—	—	—	—	—
20	Trust and deposit accounts (net)	—	—	—	—	—	128	—
21	Other liabilities	—	—	—	—	—	5,657	1,160
22	Total liabilities	3,129	616	3,114	2,535	39,636	42,858	4,082
	<u>Net worth</u>							
23	Capital stock held by provincial governments ..	—	—	—	—	30,000	—	—
	Reserves:							
24	1. Contingencies	—	—	—	—	—	—	—
25	2. Acquisition of capital assets	—	—	—	—	—	—	—
26	3. Insurance	—	—	—	—	1,000	—	—
27	4. Other	—	—	—	—	—	—	—
28	Sub-total	—	—	—	—	1,000	—	—
29	Surplus (unremitted to provincial treasurer) ..	6,596	3,713	12,573	7,185	12,826	39,863	2,350
30	Total net worth	6,596	3,713	12,573	7,185	43,826	39,863	2,350
31	Total liabilities and net worth	9,725	4,329	15,687	9,720	83,462	82,721	6,432

(1) Includes short-term investments.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures page 8.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest			
thousands of dollars — milliers de dollars							
Actif							
69,320(1)	3,109	4,852	..	370	95,568	Encaisse et dépôts à vue	1
389	413	443	..	—	6,086	Effets à recevoir	2
246	224	—	..	—	2,279	Recettes comptables et frais payés d'avance	3
11,329	12,918	11,931	..	1,763	169,108	Stocks:	
—	6,437	6,649	..	(4)	37,016	1. Stock à vendre(2)	4
74	—	103	..	—	2,780	2. Stock en entrepôt(3)	5
11,403	19,355	18,683	..	1,763	208,904	3. Autres matériels et fournitures	6
						Total partiel	7
—	—	—	..	—	—	Placements:	
—	—	—	..	—	12	1. Obligations des gouvernements provinciaux ...	8
—	—	—	..	—	12	2. Hypothèques et contrats de vente	9
						Total partiel	10
6,218	13,962	1,838	..	—	51,540	Immobilisations(5)	11
—	10	—	..	—	217	Frais différés	12
87,576	37,073	25,816	..	2,133	68	Autres éléments d'actif	13
					364,674	Total, actif	14
Passif							
6,604	13,695	19,863	..	504	103,140	Comptes à payer	15
217	593	—	..	4	6,322	Dépenses accumulées et crédits différés	16
—	—	—	..	—	—	Emprunts bancaires	17
—	—	—	..	—	21,000	Dividendes à payer	18
—	—	—	..	—	43	Hypothèques et contrats de vente	19
—	—	—	..	—	128	Comptes de dépôt et de fiducie (montant net)	20
580	—	—	..	—	7,397	Autres éléments de passif	21
7,401	14,288	19,863	..	508	138,030	Total, passif	22
Valeur nette							
—	—	—	..	—	30,000	Capital-actions détenu par les administrations pu- bliques provinciales.	23
—	—	—	..	—	—	Réserves:	
—	—	—	..	—	—	1. Fonds de prévoyance	24
—	—	—	..	—	—	2. Acquisition d'immobilisations	25
—	15,000	1,050	..	—	1,000	3. Assurances	26
—	—	—	..	—	16,050	4. Autres	27
—	15,000	1,050	..	—	17,050	Total partiel	28
80,175	7,785	4,903	..	1,625	179,594	Excédent (non remis au trésorier de la province)	29
80,175	22,785	5,953	..	1,625	226,644	Total, valeur nette	30
87,576	37,073	25,816	..	2,133	364,674	Total, passif et valeur nette	31

(1) Comprend les placements à court terme.

(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.

(3) Sans compter les droits et taxes d'accise du gouvernement canadien.

(4) L'île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.

(5) Voir les commentaires explicatifs sur les dépenses d'immobilisations à la page 8.

TABLE 7. Sales of Alcoholic Beverages by Value and Per Capita
Fiscal Year Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
		thousands of dollars - milliers de dollars				
1	Newfoundland	57,359	68,992	77,184	87,595	97,494
2	Prince Edward Island	12,527	14,428	16,539	19,661	20,276
3	Nova Scotia	89,104	98,444	112,593	123,341	135,677
4	New Brunswick	61,996	68,871	80,614	94,958	99,658
5	Quebec	516,858	582,305	669,560	797,709	837,251
6	Ontario	884,145	966,892	1,090,818	1,208,149 ^F	1,325,200
7	Manitoba	112,245	121,137	137,685	155,942	171,820
8	Saskatchewan	94,342	101,646	121,451	130,473	151,339
9	Alberta	203,812	227,136	268,214	322,464	357,989
10	British Columbia	293,486	336,778	388,680	447,844	471,402
11	Yukon	5,027	5,619	6,823	7,967	8,150
12	Northwest Territories	7,496	8,704	9,574	10,981	11,281
13	Total	2,338,397	2,600,952	2,979,735	3,407,084 ^F	3,687,537

TABLE 7A. Sales of Spirits by Value and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
		thousands of dollars - milliers de dollars				
1	Newfoundland	21,398	25,183	29,288	32,157	38,154
2	Prince Edward Island	6,836	8,059	9,161	10,929	10,858
3	Nova Scotia	44,172	49,994	56,790	61,423	67,812
4	New Brunswick	27,704	30,984	36,157	42,745	43,883
5	Quebec	204,909	225,957	264,019	299,597	314,244
6	Ontario	431,460	478,605	547,220	604,413	666,711
7	Manitoba	58,902	65,266	76,425	84,934	90,594
8	Saskatchewan	51,347	58,425	70,047	71,156	84,068
9	Alberta	106,766	122,171	149,842	177,824	198,718
10	British Columbia	148,877	174,584	207,963	248,913	247,550
11	Yukon	2,390	2,560	3,435	4,177	3,939
12	Northwest Territories	3,626	4,357	4,986	5,748	5,826
13	Total	1,108,387	1,246,095	1,455,333	1,644,016	1,772,357

TABLE 7B. Sales of Wines by Value and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
		thousands of dollars - milliers de dollars				
1	Newfoundland	2,230	3,124	3,811	4,096	4,803
2	Prince Edward Island	927	998	1,114	1,294	1,330
3	Nova Scotia	7,839	8,485	9,591	10,670	12,088
4	New Brunswick	5,677	5,637	6,514	7,634	8,234
5	Quebec	67,707	89,209	108,051	128,214	146,203
6	Ontario	97,673	105,714	121,366	140,011	162,749
7	Manitoba	9,522	10,217	10,789	12,541	14,544
8	Saskatchewan	6,791	6,558	7,070	7,207	9,348
9	Alberta	23,347	23,719	26,683	31,578	36,226
10	British Columbia	40,370	46,614	54,142	70,338	74,213
11	Yukon	494	891	726	986	1,029
12	Northwest Territories	686	813	899	963	970
13	Total	263,263	301,979	350,756	415,532	471,737

TABLE 7C. Sales of Beer by Value and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
		thousands of dollars - milliers de dollars				
1	Newfoundland	33,731	40,685	44,085	51,342	54,537
2	Prince Edward Island	4,764	5,371	6,264	7,438	8,088
3	Nova Scotia	37,093	40,015	46,212	51,248	55,777
4	New Brunswick	28,615	32,250	37,943	44,579	47,541
5	Quebec	244,242	267,139	297,490	369,898	376,804
6	Ontario	355,012	382,573	422,232	463,725 ^F	495,740
7	Manitoba	43,821	45,654	50,471	58,467	66,682
8	Saskatchewan	36,204	36,663	44,334	52,110	57,923
9	Alberta	73,699	81,246	91,689	113,062	123,045
10	British Columbia	104,239	115,580	126,575	128,593	149,639
11	Yukon	2,143	2,168	2,662	2,804	3,182
12	Northwest Territories	3,184	3,534	3,689	4,270	4,485
13	Total	966,747	1,052,878	1,173,646	1,347,536 ^F	1,443,443

TABLEAU 7. Valeur des ventes des boissons alcooliques et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977	
dollars per capita					
106.8	127.4	140.6	157.1	173.3	Terre-Neuve
109.9	125.2	141.2	166.3	168.5	Île-du-Prince-Édouard
110.8	121.3	137.4	148.8	162.4	Nouvelle-Écosse
95.8	105.4	121.2	140.2	145.2	Nouveau-Brunswick
85.0	95.1	108.4	127.9	133.3	Québec
111.8	120.0	133.5	146.1	158.3	Ontario
112.7	120.2	135.8	152.6	166.6	Manitoba
104.3	113.0	133.8	141.6	161.6	Saskatchewan
120.6	131.9	150.8	175.4	188.4	Alberta
127.5	141.8	159.7	181.5	188.7	Colombie-Britannique
245.2	274.1	320.3	365.4	379.1	Yukon
190.2	219.8	232.4	257.7	260.5	Territoires du Nord-Ouest
106.1	116.3	131.3	148.2	158.3	Total

TABLEAU 7A. Valeur des ventes de spiritueux et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977	
dollars per capita					
39.8	46.5	53.3	57.7	67.8	Terre-Neuve
60.0	69.9	78.2	92.5	90.3	Île-du-Prince-Édouard
54.9	61.5	69.3	74.1	71.2	Nouvelle-Écosse
42.8	47.4	54.4	63.1	63.9	Nouveau-Brunswick
33.7	36.9	42.7	48.0	50.0	Québec
54.6	59.4	67.0	73.1	79.6	Ontario
59.1	64.8	75.4	83.1	87.5	Manitoba
56.8	64.9	77.2	77.2	89.8	Saskatchewan
63.2	70.4	84.3	96.7	100.0	Alberta
64.7	73.5	85.5	100.9	99.1	Colombie-Britannique
116.6	124.9	161.2	191.6	183.5	Yukon
92.0	110.0	121.0	134.9	134.5	Territoires du Nord-Ouest
50.3	55.7	64.1	71.5	76.1	Total

TABLEAU 7B. Valeur des ventes de vins et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977	
dollars per capita					
4.2	5.8	7.0	7.3	8.5	Terre-Neuve
8.1	8.7	9.5	10.9	11.1	Île-du-Prince-Édouard
9.8	10.5	11.7	12.9	14.4	Nouvelle-Écosse
8.8	8.6	9.8	11.3	12.0	Nouveau-Brunswick
11.1	14.6	17.5	20.6	24.5	Québec
12.3	13.1	14.8	17.6	19.4	Ontario
9.6	10.1	10.6	12.3	15.1	Manitoba
7.5	7.3	7.8	7.8	10.0	Saskatchewan
13.8	13.8	15.0	17.5	18.1	Alberta
17.5	19.6	22.2	28.5	29.7	Colombie-Britannique
24.1	43.5	34.1	45.2	47.9	Yukon
17.4	20.5	21.8	22.6	22.4	Territoires du Nord-Ouest
11.9	13.5	15.5	18.1	20.3	Total

TABLEAU 7C. Valeur des ventes de bière et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977	
dollars per capita					
62.8	75.1	80.3	92.1	97.0	Terre-Neuve
41.8	46.6	53.5	62.9	67.2	Île-du-Prince-Édouard
46.1	49.3	56.8	61.8	66.2	Nouvelle-Écosse
44.2	49.4	57.0	65.8	69.3	Nouveau-Brunswick
40.2	43.6	48.2	59.3	60.0	Québec
44.9	47.5	51.7	56.0	59.2	Ontario
44.0	45.3	49.8	57.2	61.7	Manitoba
40.0	40.8	46.8	57.8	61.7	Saskatchewan
43.6	47.2	51.5	61.5	64.8	Alberta
45.3	48.7	52.5	61.5	64.8	Colombie-Britannique
104.5	105.7	121.0	138.6	148.6	Yukon
80.8	89.3	89.6	100.2	103.6	Territoires du Nord-Ouest
43.9	47.1	51.7	57.6	61.0	Total

TABLE 8. Sales of Alcoholic Beverages by Volume and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
thousands of gallons - milliers de gallons						
1	Newfoundland	8,751	11,214	10,877	11,665	11,264
2	Prince Edward Island	1,609	1,850	1,883	2,023	2,017
3	Nova Scotia	13,265	14,226	14,700	14,376	15,045
4	New Brunswick	9,585	10,575	11,288	12,107	12,138
5	Quebec	131,512	137,913	142,077	148,200	149,463
6	Ontario	166,996	177,034	180,640	183,599	180,642
7	Manitoba	18,985	19,692	20,888	21,520	21,464
8	Saskatchewan	14,882	14,830	15,691	16,432	16,905
9	Alberta	32,174	32,460	34,924	37,271	39,616
10	British Columbia	49,496	53,623	55,649	56,466	54,511
11	Yukon	633	683	752	573	775
12	Northwest Territories	858	870	838	886	887
13	Total	448,746	474,970	490,207	505,118	504,727

TABLE 8A. Sales of Spirits by Volume and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
thousands of gallons - milliers de gallons						
1	Newfoundland	555	625	707	699	812
2	Prince Edward Island	164	208	227	238	240
3	Nova Scotia	1,157	1,284	1,391	1,366	1,495
4	New Brunswick	705	775	874	962	987
5	Quebec	5,759	6,225	6,967	7,323	7,330
6	Ontario	12,527	13,848	15,011	15,283	16,068
7	Manitoba	1,715	1,865	2,024	2,047	2,096
8	Saskatchewan	1,458	1,621	1,831	1,696	1,922
9	Alberta	2,853	3,114	3,677	3,989	4,447
10	British Columbia	4,267	4,934	5,595	5,888	5,575
11	Yukon	58	64	71	81	72
12	Northwest Territories	92	93	97	100	101
13	Total	31,310	34,656	38,472	39,672	41,145

TABLE 8B. Sales of Wines by Volume and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
thousands of gallons - milliers de gallons						
1	Newfoundland	155	202	238	225	272
2	Prince Edward Island	84	87	85	87	84
3	Nova Scotia	735	754	791	733	817
4	New Brunswick	558	536	549	565	587
5	Quebec	6,305	7,867	8,842	9,129	9,789
6	Ontario	8,687	9,038	9,514	10,173	11,384
7	Manitoba	1,125	1,134	1,072	1,120	1,207
8	Saskatchewan	748	714	697	656	774
9	Alberta	2,584	2,258	2,372	2,586	2,898
10	British Columbia	4,299	4,577	4,781	5,772	5,302
11	Yukon	41	40	44	44	52
12	Northwest Territories	59	66	61	48	48
13	Total	25,380	27,273	29,046	31,138	33,214

TABLE 8C. Sales of Beer by Volume and Per Capita
Fiscal Years Ended March 31, 1973 to 1977

No.		1973	1974	1975	1976	1977
thousands of gallons - milliers de gallons						
1	Newfoundland	8,041	10,387	9,932	10,741	10,180
2	Prince Edward Island	1,361	1,555	1,571	1,698	1,693
3	Nova Scotia	11,373	12,188	12,518	12,277	12,733
4	New Brunswick	8,322	9,264	9,865	10,580	10,564
5	Quebec	119,448	123,821	126,268	131,748	132,344
6	Ontario	145,782	154,148	156,115	158,143	153,190
7	Manitoba	16,145	16,693	17,792	18,353	18,161
8	Saskatchewan	12,676	12,495	13,163	14,080	14,209
9	Alberta	26,737	27,088	28,875	30,696	32,271
10	British Columbia	40,930	44,112	45,273	44,806	43,634
11	Yukon	534	579	637	448	651
12	Northwest Territories	707	711	680	738	738
13	Total	392,056	413,041	422,689	434,308	430,368

TABLEAU 8. Volume des ventes de boissons alcooliques et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977		
gallons per capita						
14.3	20.7	19.8	20.9	20.0	Terre-Neuve	1
14.1	16.1	16.1	17.1	16.8	Île-du-Prince-Édouard	2
16.5	17.5	17.9	17.3	18.0	Nouvelle-Écosse	3
14.8	16.2	16.9	17.9	17.7	Nouveau-Brunswick	4
21.6	22.5	23.0	23.8	23.8	Québec	5
21.1	22.0	22.0	22.2	21.6	Ontario	6
19.0	19.6	20.6	21.1	20.8	Manitoba	7
16.4	16.5	17.3	17.8	18.1	Saskatchewan	8
19.0	18.5	19.6	20.3	20.9	Alberta	9
21.6	22.6	22.9	22.9	21.8	Colombie-Britannique	
30.9	31.3	35.3	26.3	36.0	Yukon	
21.8	22.0	19.9	20.8	20.5	Territoires du Nord-Ouest	
20.4	21.2	21.6	22.0	21.7	Total	

TABLEAU 8A. Volume des ventes de spiritueux et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977		
gallons per capita						
1.0	1.1	1.3	1.3	1.4	Terre-Neuve	1
1.4	1.8	2.0	2.0	2.0	Île-du-Prince-Édouard	2
1.4	1.6	1.7	1.6	1.8	Nouvelle-Écosse	3
1.1	1.2	1.3	1.4	1.4	Nouveau-Brunswick	4
.9	1.0	1.1	1.2	1.2	Québec	5
1.6	1.7	1.8	1.9	1.9	Ontario	6
1.7	1.9	2.0	2.0	2.0	Manitoba	7
1.6	1.8	2.0	1.8	2.1	Saskatchewan	8
1.7	1.8	2.1	2.2	2.3	Alberta	9
1.8	2.1	2.3	2.4	2.2	Colombie-Britannique	
2.8	3.1	3.3	3.7	3.3	Yukon	
2.3	2.3	2.3	2.4	2.3	Territoires du Nord-Ouest	
1.4	1.6	1.7	1.7	1.8	Total	

TABLEAU 8B. Volume des ventes de vins et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977		
gallons per capita						
.3	.4	.4	.4	.5	Terre-Neuve	1
.7	.8	.7	.7	.7	Île-du-Prince-Édouard	2
.9	.9	.9	.9	1.0	Nouvelle-Écosse	3
.9	.8	.8	.9	.9	Nouveau-Brunswick	4
1.0	1.3	1.4	1.5	1.6	Québec	5
1.1	1.1	1.2	1.2	1.4	Ontario	6
1.1	1.1	1.0	1.1	1.2	Manitoba	7
.8	.8	.8	.7	.8	Saskatchewan	8
1.5	1.3	1.3	1.4	1.5	Alberta	9
1.9	1.9	2.0	2.3	2.1	Colombie-Britannique	
2.0	2.0	2.1	2.0	2.4	Yukon	
1.5	1.7	1.1	1.1	1.1	Territoires du Nord-Ouest	
1.2	1.2	1.3	1.4	1.4	Total	

TABLEAU 8C. Volume des ventes de bière et per capita
Années financières closes le 31 mars 1973 à 1977

1973	1974	1975	1976	1977		
gallons per capita						
15.0	19.2	18.1	19.2	18.0	Terre-Neuve	1
12.0	13.5	13.4	14.4	14.1	Île-du-Prince-Édouard	2
14.2	15.0	15.3	14.8	15.2	Nouvelle-Écosse	3
12.8	14.2	14.8	15.6	15.4	Nouveau-Brunswick	4
19.7	20.2	20.5	21.1	21.1	Québec	5
18.4	19.2	19.1	19.1	18.3	Ontario	6
16.2	16.6	17.6	18.0	17.6	Manitoba	7
14.0	13.9	14.5	15.3	15.2	Saskatchewan	8
15.8	15.7	16.2	16.7	17.0	Alberta	9
17.8	18.6	18.6	18.2	17.5	Colombie-Britannique	
26.1	28.2	29.9	20.6	30.3	Yukon	
18.0	18.0	16.5	17.3	17.0	Territoires du Nord-Ouest	
17.8	18.5	18.6	18.9	18.5	Total	13

TABLE 9. Production of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1973 to 1977

TABEAU 9. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1973 à 1977

Type	1973	1974	1975	1976	1977
	thousands - milliers				
Spirits - Spiritueux proof - gallons - preuve	90,920	106,890	98,661	80,878	93,986
Wines(2) - Vins(2)	18,352(3)	19,243(3)	17,904(3)	18,675(3)	15,839(3)
Beer - Bière	419,787	442,226	458,829	453,554	454,427

(1) See explanatory comment on page 12. - Voir commentaires page 12.

(2) On a calendar year basis. - D'après l'année civile.

(3) Includes cider: 1973, 1,132; 1974, 1,375; 1975, 2,424; 1976, 1,527. - Comprend le cidre: 1973, 1,132; 1974, 1,375; 1975, 2,424; 1976, 1,527.

TABLE 10. Warehousing Transactions in Spirits(1)
Fiscal Years Ended March 31, 1973 to 1977

TABEAU 10. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1973 à 1977

No.	Details - Détail	1973	1974	1975	1976	1977
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	354,642	373,788	400,754	420,697	418,706
	Add - Ajouter:					
2	Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	124,634	130,570	121,467	101,403	111,587
3	Otherwise warehoused - Marchandises autrement entreposées .....	..	..	..	..	..
4	Total additions .....	..	..	..	..	..
	Deduct - Soustraire:					
	Entered for consumption - Marchandises destinées à la consommation:					
5	Matured - À maturité	17,487	19,526	21,085	24,614	22,084
6	Unmatured - Non à maturité	319	323	320	313	318
7	Exported in bond - Marchandises destinées à l'exportation	34,795	42,625	36,292	41,930	41,229
8	Taken for redistillation - Redistillation .....	..	..	..	..	..
9	Otherwise accounted for - Marchandises comptabilisées ailleurs	11,532	12,790	13,427	11,783	11,595
10	Deductions - Total - Soustractions .....	..	..	..	..	..
11	In warehouse at end of year - En entrepôt à la fin de l'année	373,788	400,754	420,697	418,706	428,904

(1) See explanatory comment on page 9. - Voir commentaires page 9.

(2) Owing to changes in reporting procedures, figures are not comparable with those of previous years. - Les procédures de déclaration ayant changé, les chiffres ne sont pas comparables à ceux des années précédentes.

TABLE 11. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1973 to 1977

TABEAU 11. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1973 à 1977

Details - Détail	1973	1974	1975	1976	1977
	thousands - milliers				
Spirits - Spiritueux:					
Imports - Importations dollars	46,098	60,087	72,632	76,611	73,379
Exports of domestic stock - Exportations de stock canadien	219,841	233,635	203,062	238,731	226,793
Wines - Vins:					
Imports - Importations	44,786	63,369	62,938	86,544	83,196
Exports of domestic stock - Exportations de stock canadien	206	300	451	325	552
Beer - Bière:					
Imports - Importations	2,221	2,981	4,511	6,435	7,027
Exports of domestic stock - Exportations de stock canadien	4,556	5,925	11,722	17,341	29,612
Imports - Total - Importations	93,105	126,437	140,081	169,590	163,602
Exports(2) - Total - Exportations(2)	224,603	239,860	215,235	256,397	256,957
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	7,681	9,603	10,436	8,961	9,456
Exports of domestic stock - Exportations de stock canadien	29,522	31,427	29,462	33,104	31,533
Wines - Vins:					
Imports - Importations	10,419	12,443	12,265	15,280	17,454
Exports of domestic stock - Exportations de stock canadien	60	74	115	88	130
Beer - Bière:					
Imports - Importations	1,243	1,455	1,899	2,542	2,937
Exports of domestic stock - Exportations de stock canadien	3,821	5,009	8,357	11,123	16,368
Imports - Total - Importations	19,343	23,501	24,600	26,783	29,846
Exports(2) - Total - Exportations(2)	33,403	36,510	37,934	44,316	48,031

(1) See explanatory comment on page 12. - Voir commentaires page 12.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1973 to 1977

TABEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1973 à 1977

Nature of levy - Nature de l'imposition	thousands of dollars - milliers de dollars				
	1973	1974	1975	1976	1977
On spirits - Sur les spiritueux:					
Excise duty - Droits d'accise	254,730	283,720	316,388	353,029	364,595
Licences	12	12	15	13	13
Import duty(2) - Droits à l'importation(2)	59,699	73,633	90,718	80,896	85,345 ^c
On spirits - Total - Sur les spiritueux	314,441	357,365	407,121	433,938	449,953 ^c
On wines - Sur les vins:					
Excise taxes - Taxes d'accise	10,006	10,087	12,699	12,016	9,573
Import duty - Droits à l'importation	7,779	9,253	9,419	10,905	12,453 ^c
On wines - Total - Sur les vins	17,785	19,340	22,118	22,921	22,026 ^c
On beer - Sur la bière:					
Excise duty - Droits d'accise	166,834	176,590	183,321	182,508	183,771
Licences	3	3	2	2	
Import duty - Droits à l'importation	756	879	1,147	1,327	1,533
On beer - Total - Sur la bière	167,593	177,472	184,470	183,837	185,306
Grand(3) - Total - Général(3)	499,819	554,177	613,709	640,696	657,285

(1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 6. - Pour des précisions sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 6.

(2) Spirits imported and used for blending purposes are subject to an import duty of 50c per gallon only. Such spirits are subject to excise duty when sold. - Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont frappés de droits d'accise lors de la vente.

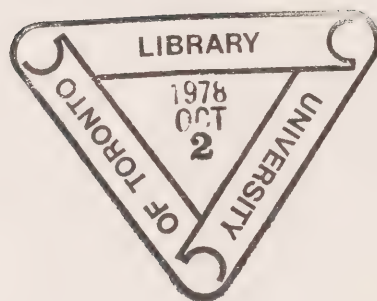
(3) Refunds and drawbacks of duties and taxes have not been deducted. - Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1973 to 1977

TABEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1973 à 1977

Government - Administration publique	thousands of dollars - milliers de dollars				
	1973	1974	1975	1976	1977
Government of Canada - Gouvernement du Canada	499,819	554,177	613,709	640,696	657,285
Provincial and territorial governments - Administrations provinciales et territoriales:					
Newfoundland - Terre-Neuve	20,740	24,461	28,428	30,132	34,580
Prince Edward Island - Île-du-Prince-Édouard	5,182	5,874	6,698	7,793	7,396
Nova Scotia - Nouvelle-Écosse	33,648	37,529	42,618	46,906	49,858
New Brunswick - Nouveau-Brunswick	24,487	26,373	29,604	33,538	34,401
Québec	151,997	164,920	184,798	204,851	227,996
Ontario	255,773	282,394	309,234	335,121	393,512
Manitoba	37,745	41,236	46,379	52,291	62,352
Saskatchewan(1)	36,978 ^c	41,610 ^c	50,376	49,427	54,287
Alberta	73,799	84,204	94,750	107,338	119,770
British Columbia - Colombie-Britannique	97,484	108,870	120,643	150,274	163,200
Sub-total - Total partiel	737,833 ^c	817,471 ^c	913,528	1,017,671	1,147,854
Yukon	2,303	2,542	2,743	3,130	3,008
Northwest Territories - Territoires du Nord-Ouest	3,295	3,752	4,664	4,477	4,429
Provincial and territorial governments - Total - Administrations provinciales et territoriales	743,431 ^c	823,765 ^c	920,935	1,025,278	1,155,291
All governments - Total - Toutes administrations publiques	1,243,250 ^c	1,377,942 ^c	1,534,644	1,665,974	1,812,576

(1) Excludes Saskatchewan Liquor Licensing Commission. See explanatory comment on page 6. - Ne comprend pas la Saskatchewan Liquor Licensing Commission. Voir commentaires page 6.



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The control and sale of alcoholic beverages in Canada

FISCAL YEAR ENDED
MARCH 31, 1978

1977

Le contrôle et la vente des boissons alcooliques au Canada

ANNÉE FINANCIÈRE CLOSE
LE 31 MARS 1978

1977



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

LE CONTRÔLE ET LA VENTE DES BOISSONS ALCOOLIQUES AU CANADA

1977

(Fiscal Year Ended March 31, 1978)

(Année financière close le 31 mars 1978)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board and the Quebec Liquor Corporation (incorporated July 30, 1971) are for the following periods:

- 53 weeks ended March 30, 1974
- 52 weeks ended March 29, 1975
- 52 weeks ended March 27, 1976
- 52 weeks ended March 26, 1977
- 52 weeks ended March 25, 1978

SIGNES CONVENTIONNELS

La signification des signes conventionnels utilisés dans les tableaux de cette publication est la suivante:

- .. nombres indisponibles.
- néant et montant de moins de 500 dollars ou gallons.
- r nombres rectifiés.

NOTA

Les chiffres de cette publication relatifs à la Société des alcools du Québec et la Régie des alcools du Québec (constituée le 30 juillet 1971) portent sur les périodes suivantes:

- 53 semaines terminées le 30 mars 1974
- 52 semaines terminées le 29 mars 1975
- 52 semaines terminées le 27 mars 1976
- 52 semaines terminées le 26 mars 1977
- 52 semaines terminées le 25 mars 1978

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INTRODUCTION

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

The assistance of the various government officials concerned is gratefully acknowledged.

Government Revenue

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1978 amounted to approximately \$1,942 million, an increase of \$129 million (7%) over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$1,047 million; \$202 million was obtained from the issue of licences and permits; \$1 million from fines and confiscations. Sales tax revenue was derived from a 10% tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$1,500,000) taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$582,000). A description of these items is given on page 7.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 8%; Prince Edward Island, 8%; Nova Scotia, 8%; New Brunswick, 8%; Quebec, 8% (beer is subject to a special tax at varying rates); Ontario, 7% (spirits and beer are subject to a special tax of 10%); Manitoba, 5% (spirits, wine and imported beer are subject to a special tax of 10%); Saskatchewan, 5%; British Columbia, 7%

Au Canada, la vente au détail des boissons alcooliques est faite entièrement par les régies provinciales des alcools et par les titulaires de licences ou de permis émis par ces régies, et de nombreux aspects de la production, de l'importation et de l'exportation des boissons alcooliques sont réglementés par l'administration publique.

La statistique présentée dans ce bulletin fait état des recettes des administrations publiques rattachées directement aux boissons alcooliques. Pour ce qui est de celles qui proviennent des producteurs et distributeurs de ces boissons, il en est question à la rubrique "Recettes publiques".

La statistique comprend également des données sur le volume de la production et des opérations d'entreposage, la valeur et le volume des importations et des exportations, le détail des ventes (selon la valeur et le volume pour chaque province) et le bilan financier des régies provinciales des alcools.

Nous remercions sincèrement les représentants des diverses administrations concernées pour leur collaboration.

Recettes publiques

Les recettes publiques pouvant être directement rattachées aux boissons alcooliques pour l'année financière close le 31 mars 1978 se sont chiffrées à \$1,942 millions environ, ce qui représente une augmentation de \$129 millions (7 %) sur l'année précédente.

La ventilation des recettes provinciales et territoriales apparaît au tableau 1. Le revenu net provenant des ventes des régies des alcools s'établissait à \$1,047 millions; \$202 millions provenaient de l'émission des licences et permis, et \$1 million des amendes et saisies. Les recettes fournies par la taxe de vente provenaient dans l'Île-du-Prince-Édouard de la taxe de 10 % sur tous les achats aux magasins des régies provinciales perçue en vertu de la Health Tax Act (\$1,500,000) et au Yukon de la taxe sur les ventes de boissons alcooliques prélevées aux termes de la Liquor Ordinance (\$582,000). Ces postes sont décrits à la page 7.

Outre les recettes apparaissant au tableau 1, les taxes générales de vente au détail perçues par la plupart des provinces relativement aux boissons alcooliques se présentaient comme suit: Terre-Neuve, 8 %; Île-du-Prince-Édouard, 8 %; Nouvelle-Écosse, 8 %; Nouveau-Brunswick, 8 %; Québec, 8 % (la bière est frappée d'une taxe spéciale dont le taux varie); Ontario, 7 % (les spiritueux et la bière font l'objet d'une taxe spéciale de 10 %); Manitoba, 5 % (les spiritueux, le vin et la bière importée sont frappés d'une taxe spéciale de 10 %);

(draught beer sold by the glass on licenced premises is exempt). The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include mark-ups by licensees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1978 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$555 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$11 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$124 million and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax at the rate of 12% (including old age security tax of 3%) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

In prior years, transactions of the Saskatchewan Liquor Licensing Commission were included in the data, because it performed functions which in other provinces were carried out by the provincial liquor authorities. Recently, liquor licensing commissions have

Saskatchewan, 5 %; Colombie-Britannique, 7 % (la bière à la pression vendue au verre dans les débits de boissons n'est pas touchée par cette taxe). Le montant des recettes provenant de ces taxes ne peut pas être établi à partir des chiffres de vente qui figurent dans ce bulletin étant donné que ceux-ci ne prennent pas en compte le bénéfice brut des titulaires de licence.

Certaines autres recettes provinciales et municipales, par exemple celles provenant de l'impôt sur le revenu des sociétés, de l'impôt foncier et de la taxe d'affaires sont fournies par les producteurs et distributeurs de boissons alcooliques mais ne sont pas identifiables comme telles.

Le détail des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques figure au tableau 12. Les postes retenus et les montants pour l'année close le 31 mars 1978 sont: droits d'accise calculés d'après le nombre de gallons de spiritueux et de bière vendus conformément à la Loi sur l'accise, \$555 millions; taxes d'accise calculées d'après le nombre de gallons de vin vendus conformément à la Loi sur la taxe d'accise, \$11 millions; droits à l'importation sur les spiritueux, vins et bières tels qu'établis par le Tarif douanier, \$124 millions, et un faible montant provenant des licences.

Les producteurs et distributeurs de boissons alcooliques sont soumis à d'autres impôts levés par le gouvernement canadien, dont les plus importants sont l'impôt sur le revenu des sociétés prélevé en vertu de la Loi de l'impôt sur le revenu et la taxe de vente générale de 12 % (y compris l'impôt de sécurité de la vieillesse de 3 %) sur le prix de vente du fabriquant plus les droits d'accise pour les produits canadiens et sur la valeur après paiement des droits pour les importations. Les montants de ces impôts payés par les producteurs et distributeurs de boissons alcooliques ne sont pas identifiables.

Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 1 présente la ventilation des recettes provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques, que ces recettes soient perçues par les régies ou par les administrations elles-mêmes. Comme il a déjà été expliqué à la rubrique "Recettes publiques", les recettes provenant de la taxe générale sur les ventes au détail et d'autres charges qui ne sont pas seulement imposées aux producteurs et distributeurs de boissons alcooliques ne sont pas retenues dans ce bulletin.

Au cours des années passées, les données comprenaient les opérations de la Saskatchewan Liquor Licensing Commission parce que cette dernière s'acquittait de tâches qui dans d'autres provinces étaient accomplies par les régies provinciales des alcools. Récemment, plusieurs provinces

been established in several provinces, in some cases operating within the framework of government departments. In the current year, transactions of all liquor licensing commissions are treated as general government and are not included in these statistics. Figures for prior years have been revised accordingly.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general revenue in the publication Provincial Government Finance (Catalogue 68-207). Financial statistics relating to provincial liquor authorities are also included in the publication Provincial Government Enterprise Finance (Catalogue 61-204) and in the publication National Income and Expenditure Accounts (Catalogue 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 follows:

(5) Net Income from Sales

The net income of liquor authorities from the sale of alcoholic beverages comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administration and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

(6) Sales Tax

This item consists of specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(7) Licences and Permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income from gallonage "taxes" or

ont créé des commissions de permis qui dans certains cas font partie de ministère. Cette année, les opérations de toutes les commissions de permis sont comptées dans l'administration générale et ne figurent pas dans ces statistiques. Les données des années précédentes ont été révisées en conséquence.

Les recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques font partie de leurs recettes générales dans la publication Finances des administrations publiques provinciales (n° 68-207 au catalogue). La statistique financière des régies provinciales des alcools apparaît également dans la publication Finances des entreprises publiques provinciales (n° 61-204 au catalogue) et dans Comptes nationaux des revenus et des dépenses (n° 13-001 au catalogue). Dans cette dernière, le revenu net provenant des ventes (poste 5 du tableau 1 dans le présent bulletin) est considéré comme une forme d'imposition indirecte. Avant la révision chronologique de la série des comptes nationaux, ces recettes, ainsi que les bénéfices d'exploitation des autres entreprises publiques, étaient traités comme revenus de placements des administrations publiques.

Voici la description des postes 5 à 9 du tableau 1:

(5) Revenu net provenant des ventes

Le revenu net des régies des alcools provenant de la vente des boissons alcooliques comprend les ventes brutes moins le prix de revient des produits vendus, les frais généraux et d'administration (moins les revenus divers).

Le revenu net provenant des ventes ne comprend pas la taxe de vente, les recettes des licences et permis ni celles des amendes et saisies (postes 6 à 8) même si les frais relatifs à la perception de ces sommes ont été pris en compte dans les frais généraux et d'administration. Les dépenses concernant l'application de la loi et des règlements et l'entretien des prisonniers, qui dans la plupart des cas ne sont pas comprises dans les opérations des régies des alcools, ont été supprimées.

(6) Taxe de vente

Ce poste consiste en les taxes particulières perçues au moment de la vente au détail des boissons alcooliques. Les taxes générales sur les ventes au détail ne sont pas prises en compte.

(7) Licences et permis

Il s'agit du montant que représentent les licences et permis de fabrication, vente et consommation de boissons alcooliques. Il comprend le revenu provenant des "taxes" ou "droits" au gallon

"duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(8) Fines and Confiscations

This item comprises the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

(9) Total Revenue

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

(i) Cost Incidental to Collection of Taxes, Licences, Permits, etc.

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

(ii) Capital Expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases, fixed assets are purchased by the provincial government and are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the

non payés directement par le consommateur, par exemple ceux imposés aux brasseurs et aux détaillants dans certaines provinces.

(8) Amendes et saisies

Ce poste comprend le revenu total provenant des amendes et saisies, collecté par les régies des alcools ou les administrations provinciales.

(9) Recettes totales

Ce poste représente les recettes totales collectées par la régie des alcools ou directement par l'administration provinciale.

Certaines incohérences dans les données publiées ici, attribuables aux différences entre les systèmes administratifs et comptables employés, sont décrites ci-après:

(i) Frais concernant la collecte des taxes, licences, permis, etc.

Les recettes relatives aux boissons alcooliques provenant des taxes, licences et permis sont perçues: a) par la régie des alcools, et dans ce cas les coûts d'administration et de perception sont, soit compris dans les frais généraux et d'administration, soit indiqués séparément et déduits des recettes qui s'y rapportent, ou b) directement par l'administration publique intéressée.

Aux fins de la comparaison, là où les coûts d'administration et de perception par la régie des alcools sont déduits des recettes, les postes des recettes dans cette publication sont des montants bruts et les coûts sont ajoutés aux frais généraux et d'administration.

Lorsque les sommes sont recueillies directement par la province, le revenu net provenant des ventes de la régie des alcools est un peu plus élevé que si c'était la régie qui les recueillait. Toutefois, les montants en question sont peu importants et les incohérences qui en découlent négligeables.

(ii) Dépenses d'immobilisations

La méthode comptable employée pour rendre compte des coûts et de l'utilisation des immobilisations dans les états financiers des régies des alcools varie. Dans certains cas, les immobilisations sont acquises par l'administration provinciale et ne sont pas prises en compte dans les états financiers de la régie des alcools. Lorsque la régie des alcools achète une partie ou la totalité de ses immobilisations, le coût total dans certains cas est absorbé en l'imputant aux opérations courantes dans l'année de l'achat, tandis que dans d'autres cas il est amorti suivant l'usage commercial en déduisant des opérations un montant annuel pour la dépréciation. Pour ce qui est de la

books of the provincial liquor commissions, see Table 6, asset item 12.

Net income from sales, as shown in Table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions, as well as any profit from sale of fixed assets included in operating income, are footnoted in the table.

(iii) Revenue Collected by, or Paid to Local Governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Alberta pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, or by the liquor authority and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in Table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them as in Nova Scotia, they are not included because the appropriate amounts cannot be determined.

Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 2 shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages

valeur des immobilisations comptabilisées par les régies provinciales des alcools, voir le tableau 6, poste 12 dans la section de l'actif.

Le revenu net provenant des ventes, tel qu'il figure au tableau 1, est le montant qui reste après déduction de l'amortissement ou dépenses d'immobilisations imputées pour l'année en cours et apparaissant dans le bilan de la régie des alcools. Ces déductions, ainsi que le bénéfice sur les ventes d'immobilisations compris dans le revenu d'exploitation, figurent dans les notes à la fin du tableau.

(iii) Recettes versées aux administrations locales ou perçues par elles

Dans certains cas les administrations locales reçoivent, ou sont autorisées à retenir, une portion de certaines recettes provenant du contrôle des boissons alcooliques, par exemple des licences ou amendes. Par exemple, en Nouvelle-Écosse les amendes relatives aux boissons alcooliques imposées et collectées par les autorités locales restent entre les mains de l'administration locale; les autres amendes relatives au contrôle des boissons alcooliques sont prises en compte dans le revenu de la régie des alcools. En Alberta, suite à la modification apportée en 1967 à la Liquor Control Act, toutes les amendes imposées et recouvrées conformément à cette Loi reviennent de droit à la municipalité où le délit a été commis et sont directement payées à la municipalité.

Pour les recettes qui ont été perçues par la province ou la régie des alcools et dont une portion a été versée aux municipalités, le montant brut (avant déduction de la portion versée aux municipalités) est retenu au tableau 1. Toutefois, lorsque ces recettes ont été recouvrées par les autorités locales en leur propre nom et retenues par elles, comme c'est le cas en Nouvelle-Écosse, elles ne sont pas prises en compte parce qu'il est impossible de déterminer les montants appropriés.

Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Le tableau 2 montre, pour chaque province, le lien entre le revenu net figurant dans le rapport annuel de la régie des alcools, le revenu net provenant des ventes de la régie et les recettes totales provenant du contrôle provincial des boissons alcooliques.

Si les recettes provenant des licences et permis ou des amendes et saisies sont comprises dans le revenu de la régie des alcools, on les déduit pour obtenir le revenu net que représentent les ventes. Toutefois, les recettes totales provenant du contrôle des boissons alcooliques comprennent toutes les recettes provenant de ces sources et des taxes perçues au niveau de la vente au

(whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve inter-provincial comparability.

Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 33 in the fiscal year ended March 31, 1978. The provincial and territorial breakdown is shown in the table on page 11.

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in Table 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montréal and Québec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse and these representatives sell to holders of permits to sell at retail. Cider is also sold other than through the Quebec liquor authority.

In Ontario, wine and beer are sold through government liquor stores and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores and agencies, brewers' retail stores and other licensed vendors. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

détail des boissons alcooliques (que ces recettes soient ou non prises en compte dans le revenu déclaré par les régies des alcools). Les dépenses relatives à l'application de la Loi et pour l'entretien des prisonniers, qui parfois sont déduites du revenu de la régie, sont exclues afin que les chiffres soient comparables d'une province à l'autre.

Vente au détail des boissons alcooliques

Le nombre des magasins de vente au détail exploités par les régies des alcools a augmenté de 33 au cours de l'année financière close le 31 mars 1978. La ventilation par province et territoire est présentée au tableau de la page 11.

Dans certaines provinces les entreprises vinicoles et les brasseries font également de la vente au détail. La valeur et le volume des ventes qu'elles effectuent directement figurent au tableau 3. Ces chiffres sont naturellement pris en compte dans les ventes totales de boissons alcooliques aux tableaux 4 et 5 mais, comme ils n'affectent pas les opérations des régies des alcools, ils ne sont pas retenus dans les tableaux 1 et 2.

À Terre-Neuve, la bière est vendue par les brasseries, de même que par la Commission des alcools, aux détenteurs de licence qui, eux, la revendent aux consommateurs. Chaque brasserie locale a le droit d'exploiter un magasin de vente au détail, de prendre des commandes téléphoniques et de faire des livraisons aux clients.

Au Québec, à Montréal et à Québec, la bière est vendue par les brasseries aux détenteurs de permis de la Société des alcools du Québec qui la vendent aux consommateurs. Les épiceries autorisées vendent de la bière en bouteille pour consommation hors de l'établissement. Dans les districts ruraux, les brasseries vendent à leurs représentants qui doivent détenir un permis de la Société pour pouvoir exploiter un entrepôt, et ceux-ci vendent aux titulaires de permis de vente au détail. Le cidre est également vendu ailleurs que dans les établissements de la Société des alcools.

En Ontario, le vin et la bière sont vendus par les magasins et points de vente provinciaux de boissons alcooliques et les bières et vins canadiens sont vendus aux consommateurs par l'entremise des magasins de vente au détail des entreprises vinicoles et des brasseries. La bière est également vendue par les brasseries aux détenteurs de licence qui la revendent.

Au Manitoba, la bière est achetée aux brasseries par la Commission; les ventes aux consommateurs sont faites par les magasins et points de vente provinciaux de boissons alcooliques, les magasins de vente au détail des brasseurs et d'autres vendeurs autorisés. Les brasseries, quand elles y sont autorisées par la Commission, peuvent livrer directement aux acheteurs.

Prior to September 1977, beer was sold in British Columbia to licensed establishments through the Liquor Distribution Branch. The brewers wholesale distributor is now authorized to sell beer directly to licensed establishments.

Avant septembre 1977, la bière, en Colombie-Britannique, était vendue aux détenteurs de licence par l'entremise de la Liquor Distribution Branch. Le marchand en gros vend maintenant directement aux détenteurs de licence.

Number of Stores in Operation

Nombre de magasins en activité

	March 31 1977 31 mars	March 31 1978 31 mars
Newfoundland - Terre-Neuve	39(1)	39(1)
Prince Edward Island - île-du-Prince-Édouard	12	12
Nova Scotia - Nouvelle-Écosse	77	78
New Brunswick - Nouveau-Brunswick	65	65
Québec	310	321
Ontario	575(1)	586(1)
Manitoba	45(1)	45(1)
Saskatchewan	78(1)	79(1)
Alberta	190	191
British Columbia - Colombie-Britannique	197(1)	205(1)
Yukon	6	6
Northwest Territories - Territoires du Nord-Ouest	5	5(1)
Total	1,599	1,632

(1) In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces. - De plus, les régies des alcools suivantes avaient des points de vente dans des centres moins peuplés:

	March 31 1977 31 mars	March 31 1978 31 mars
Newfoundland - Terre-Neuve	19	22
Ontario	59	63
Manitoba	146	155
Saskatchewan	23	21
British Columbia - Colombie-Britannique	7	6
Northwest Territories - Territoires du Nord-Ouest	38	38
Total	380	395

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, the volume of all alcoholic beverages sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets.

Tables 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Value figures do not represent the final retail selling price of alcoholic beverages, as mark-ups by licensees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licensees and also include sales to non-residents.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Assets item Inventories, shows the value of stock for sale (item 4) and stock in bond (item 5). Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commissions but has not been placed in warehouse at year end and imported liquor in transit. Item 6 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1974 to 1978, as presented in Table 9, are obtained from annual reports of the Department of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by Statistics Canada in the following publications: Distilleries (Catalogue

Ventes totales de boissons alcooliques

Le tableau 4 donne la valeur et le tableau 5 le volume de boissons alcooliques vendues (i) par les régies des alcools au consommateur final et aux détenteurs de licence de revente, (ii) par les entreprises vinicoles et les brasseries aux détenteurs de licence de revente et (iii) par les points de vente au détail des entreprises vinicoles et des brasseries.

Les tableaux 4A et 4B et 5A et 5B développent les renseignements des tableaux 4 et 5 en présentant des chiffres distincts pour les boissons canadiennes et importées. Le qualificatif "canadiennes" se rapporte aux boissons qui sont produites ou brassées au Canada. Les produits importés comprennent les boissons qui sont importées en bouteille, ou en vrac pour être embouteillées par les régies.

La valeur ne représente pas le prix de vente au détail final des boissons alcooliques, car le bénéfice brut des détenteurs de licence n'est pas pris en compte. Le volume des ventes est un indicateur plus réaliste des tendances de la consommation. Toutefois, pour mesurer la consommation individuelle des Canadiens, même les chiffres relatifs au volume sont limitatifs car ils représentent le volume des ventes aux détenteurs de licence de revente plutôt que le nombre réel de gallons vendus par ceux-ci, et ils comprennent également les ventes aux non-résidents.

Actif, passif et valeur nette des régies provinciales des alcools

Le tableau 6 présente l'actif, le passif et la valeur nette des régies provinciales des alcools tels qu'ils apparaissent dans leurs rapports annuels et dans les comptes publics des provinces.

Les définitions des postes suivent la terminologie employée en comptabilité commerciale.

Le poste d'actif "Stocks", représente la valeur des stocks à vendre (poste 4) et des stocks en entrepôt (poste 5). Les stocks à vendre comprennent les stocks en transit provenant des manufacturiers canadiens, qui ont été achetés par une Régie mais qui n'ont pas été entreposés avant la fin de l'année, et les boissons importées en transit. Le poste 6 comprend les autres matériels et fournitures, par exemple les containers, les caisses, etc.

Production de boissons alcooliques

La production en gallons de spiritueux et de bière soumis aux droits d'accise pour les années financières closes le 31 mars, de 1974 à 1978 (tableau 9), est tirée des rapports annuels du ministère du Revenu national. Des données sur la production pour l'année civile fondées sur les déclarations des entreprises dans les industries respectives sont publiées par Statistique Canada dans les bulletins suivants: Distilleries (n° 32-206 au

32-206); Breweries (Catalogue 32-205) and Wineries (Catalogue 32-207). The fermented wines series in the table is for the calendar years 1973 to 1977 and is obtained from a Statistics Canada report.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51°F. This standard of the alcoholic strength of liquids is used in computing excise and customs duties.

Warehousing Transactions in Spirits

Table 10 provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 9 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons (item 9). The latter item includes alcohol for denaturing for industrial uses.

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 11 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 11 shows the value and volume of imports and exports of alcoholic beverages for a five-year period. The sources of the data are the monthly Statistics Canada publications Imports by Commodities (Catalogue 65-007) and Exports by Commodities (Catalogue

catalogue); Brasseries (n° 32-205 au catalogue) et Producteurs de vin (n° 32-207 au catalogue). La série sur les vins fermentés apparaissant dans le tableau se rapporte aux années civiles 1973 à 1977 et provient du bulletin de Statistique Canada.

L'expression "gallon-preuve" utilisée dans ce tableau et dans les suivants signifie un gallon impérial d'alcool de la force de preuve. "Force de preuve" ou "esprit-preuve" indique le degré de densité alcoolique d'un liquide renfermant 57 % d'alcool et 43 % d'eau au volume, à une température de 51°F. Cette mesure normalisée de la densité alcoolique des liquides est utilisée dans le calcul des droits d'accise et de douane.

Opérations d'entreposage des spiritueux

Le tableau 10 fait état du mouvement des spiritueux au cours de l'année par le biais des opérations d'entreposage.

Les spiritueux peuvent être entreposés en provenance de la distillerie (poste 2) ou réentreposés après avoir été sortis de l'entrepôt au cours d'une année antérieure pour diverses raisons, par exemple la consommation ou l'exportation (poste 3). La quantité entreposée en provenance de la distillerie comprend les spiritueux produits au cours de l'année (voir le tableau 9) et les spiritueux sortis pour être redistillés et réentreposés plus tard.

Les droits d'accise ne portent que sur les spiritueux destinés à la consommation. Comme le taux varie et suivant le type de spiritueux et suivant le genre de consommation auquel on les destine, toute corrélation entre le montant des droits d'accise sur les spiritueux perçus par le gouvernement canadien (tableau 12) et le nombre de gallons de spiritueux indiqués pour consommation sera souvent assez mince. (Naturellement, la variation des taux fausse encore davantage l'association fonctionnelle de ces variables.)

Les spiritueux sont sortis de l'entrepôt pour la consommation interne (postes 5 et 6), l'exportation (poste 7), la redistillation (poste 8) ou d'autres raisons (poste 9). Ce dernier poste prend en compte l'alcool à dénaturer pour des usages industriels.

Le poste 7, marchandises destinées à l'exportation, qui rend compte des opérations au moment où les spiritueux sont retirés de l'entrepôt en vue de l'exportation, diffère du volume des exportations de stock canadien indiqué au tableau 11, car celui-ci représente l'opération au moment où se produit le mouvement physique des spiritueux.

Importations et exportations de boissons alcooliques

Le tableau 11 donne la valeur et le volume des exportations et des importations de boissons alcooliques pour une période de cinq ans. Ces données ont été puisées dans les publications de Statistique Canada intitulées Importations par marchandises (n° 65-007 au catalogue) et Exportation

65-004). The value of goods imported is usually the value as determined for customs duty. The Canadian Customs Act generally requires the valuation of goods f.o.b. point of shipment in the country of export. Export entries define the valuation to be placed on exports as f.o.b. place of lading, i.e., exclusive of inland freight, insurance, handling, etc.

Other Historical Tables

Table 7 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 8 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

par marchandises (n° 65-004 au catalogue). La valeur des articles importés représente habituellement celle qui est déterminée aux fins des droits de douane. La Loi sur les douanes du Canada exige généralement que les articles soient évalués f.o.b. au point d'expédition du pays exportateur. Les déclarations d'entrée des exportations en déterminent la valeur lieu de chargement, f.o.b. c'est-à-dire sans les frais de transport intérieur, d'assurance, de manutention, etc.

Autres tableaux chronologiques

Le tableau 7 fournit un état quinquennal de la valeur des ventes de boissons alcooliques par type. Le tableau 8 donne des renseignements analogues au sujet du volume des ventes. Le tableau 12 présente un résumé quinquennal des recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques. Le tableau 13 donne des renseignements analogues pour toutes les administrations publiques.

STATISTICAL TABLES

TABLEAUX STATISTIQUES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages(1)

Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Gross sales	49,592	22,788	152,099	95,979	504,077	927,097	179,001
2	Deduct cost of goods sold(2)	23,866	14,421	81,878	53,096	247,677	498,877	110,841
3	Gross profit on sales (item 1 less item 2)	25,726	8,367	70,221	42,883	256,400	428,220	68,160
4	Deduct administrative and general expenses less miscellaneous income.(3)	5,142	1,968	15,119	11,102	71,738	97,328	9,858
5	Net income from sales (item 3 less item 4)	20,584	6,399	55,102	31,781	184,662	330,892	58,302
6	Sales tax	—	1,500	—	—	—	—	—
7	Licences and permits	15,238	83	1,472	1,955	55,143	95,888	8,110
8	Fines and confiscations	36	—	117	124	391	18	—
9	Total revenue from the control and sale of alcoholic beverages.	35,858	7,982	56,691	33,860	240,196	426,798	66,412

- (1) For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 6.
- (2) Includes discounts and rebates. Container refunds, bottle sales, etc., have been deducted.
- (3) The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections; provision for depreciation of fixed assets — Nfld., 179; P.E.I., 122; N.S., 906; N.B., 288; Que., 2,310; Sask., 338; Alta., 1,013; B.C., 546; total, 5,702; capital expenditures. — Ont., 3,268; Man., 318; total, 3,586.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Net income shown in annual report of liquor authority. Revenue included in income of liquor authority deemed to be liquor revenue of province for these statistics:	35,022	6,482	49,040	31,781	184,715	333,698	65,864
2	Sales tax	—	—	—	—	—	—	—
3	Licences and permits	— 14,438	— 83	— 1,268	—	—	— 2,788	— 8,110
4	Fines and confiscations	—	—	— 117	—	— 53	— 18	—
	Expenses charged to income by liquor authority but added back to arrive at net income from sales on a comparable basis between provin- ces:							
5	Policing and enforcement expenses	—	—	7,412	—	—	—	548
6	Maintenance of prisoners	—	—	35	—	—	—	—
7	Net income from sales (Table 1, item 5)	20,584	6,399	55,102	31,781	184,662	330,892	58,302
8	Add: Liquor revenue of province (items 2, 3 and 4) Other liquor revenues of provinces not includ- ed in income of liquor authority:(1)	14,438	83	1,385	—	53	2,806	8,110
9	Sales tax	—	1,500	—	—	—	—	—
10	Licences and permits	800	—	204	1,955	55,143	93,100	—
11	Fines and confiscations	36	—	—	124	338	—	—
12	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9).	35,858	7,982	56,691	33,860	240,196	426,798	66,412

- (1) Collected by provincial governments or by liquor authorities on behalf of provincial governments.

TABLE 3. Retail Sales of Wine and Beer Through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities(1)

Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
	Wine	—	—	—	—	7,913(2)	11,400	—
	Beer	—	—	—	—	785(2)	1,081	—
	Wine and beer	—	—	—	—	401,500	492,557	(3)
	Volume	4,842	—	—	—	130,510	149,572	(3)

- (1) Value figures are included in Table 4 and volume figures in Table 5.
- (2) Cider only.
- (3) Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of \$2,218 (511 gallons) made through retail outlets of breweries during the year ended March 31, 1978 are included in sales by the liquor authorities.

TABLEAU 1. Recettes des administrations provinciales et territoriales provenant directement du contrôle et de la vente des boissons alcooliques(1)

Année financière close le 31 mars 1978

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
165,438	405,853	486,270	8,907	12,151	3,009,252	Ventes brutes	1
96,353	240,318	276,085	5,159	6,909	1,655,480	Déduction du prix de revient des produits vendus(2)	2
69,085	165,535	210,185	3,748	5,242	1,353,772	Bénéfice net sur les ventes (poste 1 moins poste 2)	3
9,263	34,327	49,288	1,040	995	307,168	Déduction des frais généraux et d'administration moins les revenus divers(3).	4
59,822	131,208	160,897	2,708	4,247	1,046,604	Revenu net provenant des ventes (poste 3 moins poste 4).	5
—	—	—	582	—	2,082	Taxe de vente	6
405	6,223	18,466	38	172	202,584	Licences et permis	7
—	—	—	—	—	686	Amendes et saisies	8
60,227	137,431	178,754	3,328	4,419	1,251,956	Recettes totales provenant du contrôle et de la vente des boissons alcooliques.	9

- (1) Pour avoir des renseignements sur les autres taxes provinciales que doivent payer les producteurs et distributeurs de boissons alcooliques, voir la page 5. Les commentaires relatifs à ce tableau figurent à la page 6.
- (2) Comprend les remises et les rabais. Le remboursement des contenants consignés, les ventes de bouteilles, etc. ont été déduits.
- (3) Comprend les postes suivants: dépenses faites par les régies des alcools pour le recouvrement d'autres recettes qu'elles administrent; commission sur la perception de la taxe de vente générale; provisions pour dépréciation des immobilisations — T.-N., 179; Î.-P.-É., 122; N.-É., 906; N.-B., 288; Qué., 2,310; Sask., 338; Alb., 1,013; C.-B., 546; total, 5,702. Dépenses d'immobilisations — Ont., 3,268; Man., 318; total, 3,586.

TABLEAU 2. Rapprochement entre le revenu des régies des alcools et les recettes totales provenant directement du contrôle et de la vente des boissons alcooliques

Année financière close le 31 mars 1978

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		
thousands of dollars — milliers de dollars							
58,193	137,431	172,491	3,328	4,419	1,082,464	Revenu net apparaissant dans le rapport annuel de la régie des alcools.	1
—	—	—	— 582	—	— 582	Recettes comprises dans le revenu de la régie des alcools devant figurer comme recettes provinciales de la vente des alcools pour ces statistiques:	2
— 195	— 6,223	— 11,594	— 38	— 172	— 44,909	Taxe de vente	3
—	—	—	—	—	— 188	Licences et permis	4
—	—	—	—	—	—	Amendes et saisies	5
—	—	—	—	—	—	Dépenses déduites du revenu par la régie des al- cools mais rajoutées pour obtenir le revenu net des ventes comparable d'une province à l'autre:	6
1,824	—	—	—	—	9,784	Dépenses relatives à l'application de la Loi	7
—	—	—	—	—	35	Entretien des prisonniers	8
59,822	131,208	160,897	2,708	4,247	1,046,604	Revenu net des ventes (tableau 1, poste 5)	9
—	—	—	—	—	—	Ajouter:	10
195	6,223	11,594	620	172	45,679	Recettes provinciales de la vente des alcools (postes 2, 3 et 4).	11
—	—	—	—	—	—	Autres recettes provinciales de la vente des alcools non comprises dans le revenu de la régie des alcools(1):	12
—	—	—	—	—	1,500	Taxe de vente	13
210	—	6,263	—	—	157,675	Licences et permis	14
—	—	—	—	—	498	Amendes et saisies	15
60,227	137,431	178,754	3,328	4,419	1,251,956	Recettes totales provenant du contrôle et de la vente des boissons alcooliques (tableau 1, poste 9).	16

- (1) Recouvrées par les administrations provinciales ou par les régies des alcools au nom des administrations provinciales.

TABLEAU 3. Ventes au détail de vin et de bière par les entreprises vinicoles et les brasseries et par les points de vente au détail des entreprises vinicoles et des brasseries autorisées par la régie des alcools(1)

Année financière close le 31 mars 1978

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	
—	—	—	—	—	19,313	\$'000 Vins
—	—	—	—	—	1,866	'000 gal
—	—	37,051	—	—	985,177	\$'000 Bière
—	—	11,410	—	—	301,334	'000 gal

- (1) Les chiffres relatifs à la valeur sont pris en compte au tableau 4 et ceux relatifs au volume au tableau 5.
- (2) Cidre seulement.
- (3) Au Manitoba, les brasseries doivent acheter la bière qu'elles revendent au détail directement à la Liquor Control Commission. Les ventes de bière de \$2,218 (511 gallons) effectuées par les points de vente au détail des brasseries au cours de l'année close le 31 mars 1978, sont comprises dans les ventes des régies des alcools.

TABLE 4. Sales of Alcoholic Beverages by Value(1)
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Spirits:							
2	Alcohol	—	2	3	—	20,403	4,000	9
3	Brandy	606	160	1,071	808	50,996	32,666	2,577
4	Gin	1,534	570	3,489	3,636	100,075	53,173	3,856
5	Liqueurs	1,562	405	2,675	1,616	43,079	53,463	5,530
6	Rum	18,336	5,618	35,591	12,523	36,876	87,944	11,836
7	Whisky	16,603	4,269	23,923	17,371	57,846	394,745	59,951
8	Vodka	1,949	1,197	8,295	4,442	24,218	68,250	10,627
9	Other	97	39	221	—	5,329	10,789	425
9	Total spirits	40,687	12,260	75,268	40,396	338,822	705,030	94,811
10	Wines:							
11	Cider	74	8	148	..	7,941	1,628	—
12	Sparkling(2)	1,765	461	4,110	..	15,579	38,928	6,334
13	Other	3,166	1,214	9,453	..	147,543	151,107	10,856
13	Total wines	5,005	1,683	13,711	8,076	171,063	191,663	17,190
14	Beer	57,969	8,845	63,120	47,507	403,605	534,361	69,218
15	Total sales(4)	103,661	22,788(5)	152,099	95,979	913,490	1,431,054	181,219

(1) For explanation of the basis on which these data are reported, see commentary on page 10. (2) For purposes of this publication, sparkling wines are defined to mean wines containing more than 7% of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C or 50°F. The term "absolute atmospheres" means the gauge pressure plus one. (3) Includes unidentifiable amount of cider. (4) Before deducting discounts and rebates as follows: Nfld., 305; N.S., 29; Ont., 170; N.W.T., 236; total, 740. (5) Includes health tax of 10% on retail selling price amounting to 2,006. See Table 1, item 6. (6) Includes write-downs stock losses, etc., 355. (7) Excludes liquor tax of 10 to 25¢ on volume of retail package, amounting to 582. See Table 1, item 6.

TABLE 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	2	3	..	20,403	4,000
3	Brandy	74	104	531	..	9,979	11,289
4	Gin	1,339	428	2,808	..	67,014	39,524
5	Liqueurs	405	152	1,236	..	19,869	21,565
6	Rum	15,949	5,309	33,553	..	33,175	79,519
7	Whisky	13,370	3,768	20,085	..	32,514	334,714
8	Vodka	1,919	1,176	8,177	..	23,135	66,157
9	Other	—	39	—	..	2,553	3,993
9	Total spirits	33,056	10,978	66,393	..	208,642	560,761
10	Wines:						
11	Cider	8	8	144	..	7,941	1,305
12	Sparkling(1)	1,643	430	3,049	..	2,833	24,614
13	Other	627	632	4,925	..	21,688	48,058
13	Total wines	2,278	1,070	8,118	..	32,462	73,977
14	Beer	56,769	8,718	62,172	..	401,500	523,627
15	Total sales	92,103	20,766	136,683	..	642,604	1,158,365

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Spirits:						
2	Alcohol	—	—	—	..	—	—
3	Brandy	532	56	540	..	41,017	21,377
4	Gin	195	142	681	..	33,061	13,649
5	Liqueurs	1,157	253	1,439	..	23,210	31,898
6	Rum	2,387	309	2,038	..	3,701	8,425
7	Whisky	3,233	501	3,838	..	25,332	60,031
8	Vodka	30	21	118	..	1,083	2,093
9	Other	97	—	221	..	2,776	6,796
9	Total spirits	7,631	1,282	8,875	..	130,180	144,269
10	Wines:						
11	Cider	66	—	4	..	—	323
12	Sparkling(1)	122	31	1,061	..	12,746	14,314
13	Other	2,539	582	4,528	..	125,855	103,049
13	Total wines	2,727	613	5,593	..	138,601	117,686
14	Beer	1,200	127	948	..	2,105	10,734
15	Total sales	11,558	2,022	15,416	..	270,886	272,689

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLEAU 4. Valeur des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1978

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest			
thousands of dollars — milliers de dollars							
—	5	7	—	..	..	Spiritueux:	
1,380	5,795	9,050	89	..	..	Alcool	1
3,102	9,146	18,595	176	..	..	Brandy	2
4,588	18,633	28,660	556	..	..	Gin	3
10,045	31,915	38,605	648	..	..	Liqueurs	4
60,201	126,899	128,776	2,259	..	..	Rhum	5
10,113	27,488	34,929	621	..	..	Whisky	6
279	2,023	3,655	—	..	..	Vodka	7
89,708	221,904	262,277	4,349	6,319	1,891,831	Autres	8
						Total, spiritueux	9
95	442	3,584	—	..	..	Vins:	
3,605	2,988	11,073	274	..	..	Cidre	10
7,719	42,076	71,374	895	..	..	Mousseux(2)	11
11,419	45,506	86,031	1,169	1,111	553,627	Autres	12
						Total, vins	13
62,880	138,443	175,013	3,389(3)	4,721	1,569,071	Bière	14
164,007	405,853(6)	523,321	8,907(7)	12,151	4,014,529		

(1) Pour l'explication de la base de déclaration de ces données, voir le commentaire à la page 10. (2) Aux fins de cette publication, les vins mousseux sont ceux qui contiennent plus de 7 % d'alcool absolu au volume et dans lesquels la pression du gaz en nombre d'atmosphères absolues dépasse 2 à une température de 10°C ou 50°F. L'expression "atmosphères absolues" veut dire pression mesurée plus 1. (3) Y compris un montant inconnu pour le cidre. (4) Avant déduction des remises et rabais suivants: T.-N., 305; N.-É., 29; Ont., 170; T.N.-O., 236; total 740. (5) Comprend la taxe de santé de 10 % sur le prix de vente au détail qui se chiffre à 2,006. Voir tableau 1, poste 6. (6) Comprend les amortissements, les pertes sur stocks, etc., qui se chiffrent à 355. (7) Comprend la taxe sur les boissons alcooliques de 10 à 25c. sur le volume des ventes au détail, qui se chiffre à 582. Voir tableau 1, poste 6.

TABLEAU 4A. Valeur des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1978

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		
thousands of dollars — milliers de dollars							
9	—	5	7	—	..	Spiritueux:	
1,247	415	1,057	2,052	21	..	Alcool	1
2,780	2,592	6,353	13,514	131	..	Brandy	2
2,479	2,175	6,217	8,492	109	..	Gin	3
10,202	7,250	27,184	32,474	576	..	Liqueurs	4
53,962	56,349	110,682	99,478	1,868	..	Rhum	5
10,236	9,825	26,035	33,146	607	..	Whisky	6
9	4	113	1,156	—	..	Vodka	7
80,924	78,610	177,646	190,319	3,312	5,263	Autres	8
						Total, spiritueux	9
—	90	392	3,434	—	..	Vins:	
3,792	2,511	587	8,744	157	..	Cidre	10
3,631	4,686	17,278	28,511	304	..	Mousseux(1)	11
7,423	7,287	18,257	40,689	461	400	Autres	12
						Total, vins	13
68,432	62,468	134,965	164,653	3,194(2)	4,708	Bière	14
156,779	145,365	330,868	395,661	6,967	10,371	Total des ventes	

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 4B. Valeur des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1978

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest		
thousands of dollars — milliers de dollars							
—	—	—	—	68	..	Spiritueux:	
1,330	965	4,738	6,998	45	..	Brandy	1
1,076	510	2,793	5,081	447	..	Gin	2
3,051	2,413	12,416	20,168	72	..	Liqueurs	3
1,634	2,795	4,731	6,131	391	..	Rhum	4
5,989	3,852	16,217	29,298	14	..	Whisky	5
391	288	1,453	1,783	—	..	Vodka	6
416	275	1,910	2,499	—	..	Autres	7
13,887	11,098	44,258	71,958	1,037	1,056	Total, spiritueux	8
—	—	50	150	—	..	Vins:	
2,542	1,094	2,401	2,329	—	..	Cidre	9
7,225	3,033	24,798	42,863	—	..	Mousseux	10
9,767	4,132	27,249	45,342	—	..	Autres	11
786	412	3,478	10,360	195(2)	13	Total, vins	12
24,440	15,642	74,985	127,660	—	—	Bière	13

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLE 5. Sales of Alcoholic Beverages by Volume(1)
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of gallons — milliers de gallons						
1	Spirits:							
2	Alcohol	—	—	—	—	487	126	—
3	Brandy	11	3	20	14	803	671	52
4	Gin	34	12	76	80	2,464	1,317	92
5	Liqueurs	27	7	48	37	878	1,023	106
6	Rum	395	116	731	273	897	2,123	269
7	Whisky	335	87	493	364	1,250	9,078	1,345
8	Vodka	40	27	178	95	608	1,667	251
9	Other	2	1	5	—	110	246	9
9	Total spirits	844	253	1,551	863	7,497	16,251	2,124
10	Wines:							
11	Cider	10	1	26	..	788	205	—
12	Sparkling(2)	96	28	226	..	409	2,210	500
13	Other	174	73	612	..	9,442	10,481	829
13	Total wines	280	102	864	496	10,639	12,896	1,329
14	Beer	10,468	1,847	13,528	9,862	130,753	158,485	18,140
15	Total sales	11,592	2,202	15,943	11,221	148,889	187,632	21,593

(1) See footnote 2 at end of Table 4. (2) See footnote 7 at end of Table 4.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	487	126
3	Brandy	1	2	11	4	239	267
4	Gin	30	9	62	46	1,691	994
5	Liqueurs	9	2	25	17	511	521
6	Rum	346	110	691	246	804	1,916
7	Whisky	276	76	412	310	735	7,878
8	Vodka	40	26	176	94	582	1,622
9	Other	—	1	—	—	60	101
9	Total spirits	702	226	1,377	717	5,109	13,425
10	Wines:						
11	Cider	1	1	25	..	788	172
12	Sparkling(1)	93	26	176	..	128	1,690
13	Other	42	38	367	..	1,982	4,764
13	Total wines	136	65	568	319	2,898	6,626
14	Beer	10,327	1,833	13,412	9,820	130,510	157,183
15	Total sales	11,165	2,124	15,357	10,856	138,517	177,234

(1) See footnote 2 at end of Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of gallons — milliers de gallons					
1	Spirits:						
2	Alcohol	—	—	—	—	—	—
3	Brandy	10	1	9	10	564	404
4	Gin	4	3	14	34	773	323
5	Liqueurs	18	5	23	20	367	502
6	Rum	49	6	40	27	93	207
7	Whisky	59	11	81	54	515	1,200
8	Vodka	2	1	2	1	26	45
9	Other	2	—	5	—	50	145
9	Total spirits	142	27	174	146	2,388	2,826
10	Wines:						
11	Cider	9	—	1	..	—	33
12	Sparkling(1)	3	2	50	..	281	520
13	Other	132	35	245	..	7,460	5,717
13	Total wines	144	37	296	177	7,741	6,270
14	Beer	141	14	116	42	243	1,302
15	Total sales	427	78	586	365	10,372	10,398

(1) See footnote 2 at end of Table 4.

TABLEAU 5. Volume des ventes de boissons alcooliques(1)
Année financière close le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	
thousands of gallons — milliers de gallons						
—	—	—	—	—	613	Spiritueux:
26	107	164	1	—	—	Alcool
73	214	452	4	4	4,822	Cin
103	347	628	8	7	3,219	Liqueurs
217	704	890	12	18	6,645	Rhum
1,326	2,673	2,828	40	64	19,883	Whisky
230	640	857	12	12	4,617	Vodka
7	42	74	—	1	497	Autres
1,982	4,727	5,893	77	107	42,169	Total, spiritueux
12	60	617	—	—	—	Vins:
262	91	768	12	—	—	Cidre
625	3,122	4,802	44	—	—	Mousseux(2)
—	—	—	—	—	—	Autres
899	3,273	6,187	56	57	37,078	Total, vins
13,688	33,667	49,001	640	742	440,821	Bière
16,569	41,667	61,081	773	906	520,068	

(1) Voir note 2 à la fin du tableau 4. (2) Voir note 7 à la fin du tableau 4.

TABLEAU 5A. Volume des ventes de boissons alcooliques (canadiennes)
Année financière close le 31 mars 1978

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	
thousands of gallons — milliers de gallons						
—	—	—	—	—	—	Spiritueux:
27	8	22	47	—	—	Alcool
67	61	152	337	3	3	Brandy
55	61	140	231	2	2	Cin
232	160	608	761	11	16	Liqueurs
1,225	1,254	2,366	2,260	34	57	Rhum
242	223	608	818	12	12	Whisky
—	1	2	27	—	—	Vodka
1,848	1,768	3,898	4,481	62	90	Autres
—	12	53	600	—	—	Total, spiritueux
364	202	22	702	8	—	Vins:
351	433	1,602	2,784	18	—	Cidre
—	—	—	—	—	—	Mousseux(1)
715	647	1,677	4,086	26	24	Autres
18,045	13,634	33,179	47,580	617	742	Total, vins
20,608	16,049	38,754	56,147	705	856	Bière
—	—	—	—	—	—	Total des ventes

(1) Voir note 2 à la fin du tableau 4.

TABLEAU 5B. Volume des ventes de boissons alcooliques (importées)
Année financière close le 31 mars 1978

Manitoba	Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	
thousands of gallons — milliers de gallons						
—	—	—	—	—	—	Spiritueux:
25	18	85	117	1	1	Alcool
25	12	62	115	1	1	Brandy
51	42	207	397	6	5	Cin
37	57	96	129	1	2	Liqueurs
120	72	307	568	6	7	Rhum
9	7	32	39	—	—	Whisky
9	6	40	47	—	1	Vodka
276	214	829	1,412	15	17	Autres
—	—	—	—	—	—	Total, spiritueux
136	60	7	17	—	—	Vins:
478	192	1,520	2,018	26	—	Cidre
—	—	—	—	—	—	Mousseux(1)
614	252	1,596	2,101	30	33	Total, vins
95	54	488	1,421	23	—	Bière
985	520	2,913	4,934	68	50	

(1) Voir note 2 à la fin du tableau 4.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	<u>Assets</u>							
1	Cash on hand and on deposit	1,059	155	2,910	909	12,171	7,296	875
2	Accounts receivable	1,152	20	256	—	2,246	1,171	144
3	Accrued revenue and prepaid expense	74	23	—	16	1,002	115	31
	Inventories:							
4	1. Stock for sale(2)	4,662	2,033	7,624	4,172	76,132	53,118	2,773
5	2. Stock in bond(3)	—	—	990	1,387	—	26,399	4,114
6	3. Other material and supplies	1,220	—	70	—	—	529	71
7	Sub-total	5,882	2,033	8,684	5,559	76,132	80,046	6,958
	Investments:							
8	1. Provincial government bonds	—	—	—	—	—	—	—
9	2. Mortgages and agreements for sale	—	—	—	—	—	9	—
10	Sub-total	—	—	—	—	—	9	—
11	Fixed assets(5)	1,361	1,453	3,949	3,042	42,151	—	—
12	Deferred charges	—	—	113	—	—	—	—
13	Other assets	—	—	—	66	—	—	—
14	Total assets	9,528	3,684	15,912	9,592	133,702	88,637	8,008
	<u>Liabilities</u>							
	Accounts payable:							
15	General	1,383	645	5,151	3,583	21,019	28,888	2,052
16	To provincial government	—	—	—	—	48,000	—	2,264
17	Accrued expenditure and deferred credits	924	23	—	—	—	3,540	375
18	Bank loans	—	—	—	—	—	—	—
19	Dividend payable	—	—	—	—	—	—	—
20	Mortgages and agreements for sale	27	—	—	—	16,142	—	—
21	Trust and deposit accounts (net)	—	—	—	—	—	132	—
22	Other liabilities	—	—	—	—	—	9,816	967
23	Total liabilities	2,334	668	5,151	3,583	85,161	42,376	5,658
	<u>Net worth</u>							
24	Capital stock held by provincial governments ..	—	—	—	—	30,000	—	—
	Reserves:							
25	1. Contingencies	—	—	—	—	—	—	—
26	2. Acquisition of capital assets	—	—	—	—	—	—	—
27	3. Insurance	—	—	—	—	1,000	—	—
28	4. Other	—	—	—	—	—	—	—
29	Sub-total	—	—	—	—	1,000	—	—
30	Surplus (unremitted to provincial treasurer) ..	7,194	3,016	10,761	6,009	17,541	46,261	2,350
31	Total net worth	7,194	3,016	10,761	6,009	48,541	46,261	2,350
32	Total liabilities and net worth	9,528	3,684	15,912	9,592	133,702	88,637	8,008

(1) Includes short-term investments.

(2) Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

(3) Excludes Government of Canada excise duties and taxes.

(4) Prince Edward Island and Northwest Territories have no bonded warehouses.

(5) See explanatory comment on capital expenditures page 8.

TABLEAU 6. Actif, passif et valeur nette des régies provinciales des alcools au 31 mars 1978

Saskatchewan	Alberta	British Columbia - Colombie- Britannique	Yukon	Northwest Territories - Territoires du Nord-Ouest	Total	
thousands of dollars - milliers de dollars						
						Actif
43,897(1)	5,182	3,982	-	415	78,851	
458	458	1,207	-	-	7,113	
239	437	-	-	-	1,937	
10,463	13,760	22,862	-	1,111	199,251	Stocks:
-	11,016	8,467	-	-	52,393	1. Stock à vendre(2)
74	-	471	-	-	2,435	2. Stock en entrepôt(3)
10,537	24,776	31,760	-	1,111	254,079	3. Autres matériels et fournitures
-	-	-	-	-	-	Total stocks
-	-	-	-	-	-	Placements:
-	-	-	-	-	-	1. Obligations des gouvernements provinciaux ...
-	-	-	-	-	-	2. Hypothèques et contrats de vente
-	-	-	-	-	-	Total placements
7,936	21,196	1,534	-	-	82,622	
-	-	-	-	-	113	
-	10	-	-	-	75	
63,067	52,059	38,483	-	2,128	424,809	
						Passif
4,775	16,990	34,452	-	-	119,501	Comptes à payer:
1,128	6,000	-	-	-	50,264	Aux administrations publiques provinciales
-	-	-	-	-	5,736	Dépenses accumulées et crédits différés
-	-	-	-	-	-	Emprunts bancaires
-	-	-	-	-	16,169	Dividendes à payer
-	-	-	-	-	132	Hypothèques et contrats de vente
1,506	-	-	-	-	12,489	Comptes de dépôt et de fiducie (montant net)
1,099	17,643	34,452	-	-	204,291	Autres éléments de passif
-	-	-	-	-	-	Total, passif
						Valeur nette
-	-	-	-	-	30,000	Capital-actions détenu par les administrations publiques provinciales.
-	-	-	-	-	-	Réserves:
-	-	-	-	-	1,000	1. Fonds de prévoyance
-	20,000	-	-	-	20,000	2. Acquisition d'immobilisations
-	20,000	-	-	-	21,000	3. Assurances
-	-	-	-	-	-	Total partiel
56,368	14,416	4,031	-	1,562	169,509	Excédent (non remis au trésorier de la province)
56,368	34,416	4,031	-	1,562	220,509	Total, valeur nette
63,067	52,059	38,483	-	2,128	424,800	Total, passif et valeur nette

- (1) Comprend les placements à court terme.
(2) Représente les frais imposés aux régies des alcools, dont les droits et taxes d'accise du gouvernement canadien.
(3) Sans compter les droits et taxes d'accise du gouvernement canadien.
(4) L'île-du-Prince-Édouard et les Territoires du Nord-Ouest n'ont pas de manufactures-entrepôts.
(5) Voir les commentaires explicatifs sur les dépenses d'immobilisations à la page 8.

TABLE 7. Sales of Alcoholic Beverages by Value and Per Capita
Fiscal Year Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of dollars - milliers de dollars				
1	Newfoundland	68,992	77,184	87,595	97,494	103,661
2	Prince Edward Island	14,428	16,539	19,661	20,276	22,788
3	Nova Scotia	98,444	112,593	123,341	135,677	152,099
4	New Brunswick	68,871	80,614	94,958	99,658	95,979
5	Quebec	582,305	669,560	797,709	837,251	913,490
6	Ontario	966,892	1,090,818	1,208,149 ^F	1,325,200	1,431,054
7	Manitoba	121,137	137,685	155,942	171,820	181,219
8	Saskatchewan	101,646	121,451	130,473	151,339	164,007
9	Alberta	227,136	268,214	322,464	357,989	405,853
10	British Columbia	336,778	388,680	447,844	471,402	523,321
11	Yukon	5,619	6,823	7,967	8,150	8,907
12	Northwest Territories	8,704	9,574	10,981	11,281	12,151
13	Total	2,600,952	2,979,735	3,407,084 ^F	3,687,537	4,014,529

TABLE 7A. Sales of Spirits by Value and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of dollars - milliers de dollars				
1	Newfoundland	25,183	29,288	32,157	38,154	40,687
2	Prince Edward Island	8,059	9,161	10,929	10,858	12,260
3	Nova Scotia	49,994	56,790	61,423	67,812	75,268
4	New Brunswick	30,984	36,157	42,745	43,883	40,396
5	Quebec	225,957	264,019	299,597	314,244	338,822
6	Ontario	478,605	547,220	604,413	666,711	705,030
7	Manitoba	65,266	76,425	84,934	90,594	94,811
8	Saskatchewan	58,425	70,047	71,156	84,068	89,708
9	Alberta	122,171	149,842	177,824	198,718	221,904
10	British Columbia	174,584	207,963	248,913	247,550	262,277
11	Yukon	2,560	3,435	4,177	3,939	4,349
12	Northwest Territories	4,357	4,986	5,748	5,826	6,319
13	Total	1,246,095	1,455,333	1,644,016	1,772,357	1,891,831

TABLE 7B. Sales of Wines by Value and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of dollars - milliers de dollars				
1	Newfoundland	3,124	3,811	4,096	4,803	5,005
2	Prince Edward Island	998	1,114	1,294	1,330	1,683
3	Nova Scotia	8,485	9,591	10,670	12,088	18,711
4	New Brunswick	5,637	6,514	7,634	8,234	8,076
5	Quebec	89,209	108,051	128,214	146,203	171,063
6	Ontario	105,714	121,366	140,011	162,749	191,663
7	Manitoba	10,217	10,789	12,541	14,544	17,190
8	Saskatchewan	6,558	7,070	7,207	9,348	11,419
9	Alberta	23,719	26,683	31,578	36,226	45,506
10	British Columbia	46,614	54,142	70,338	74,213	86,031
11	Yukon	891	726	986	1,029	1,169
12	Northwest Territories	813	899	963	970	1,111
13	Total	301,979	350,756	415,532	471,737	553,627

TABLE 7C. Sales of Beer by Value and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of dollars - milliers de dollars				
1	Newfoundland	40,685	44,085	51,342	54,537	57,969
2	Prince Edward Island	5,371	6,264	7,438	8,088	8,845
3	Nova Scotia	40,015	46,212	51,248	55,777	63,120
4	New Brunswick	32,250	37,943	44,579	47,541	47,507
5	Quebec	267,139	297,490	369,898	376,804	403,605
6	Ontario	382,573	422,232	463,725	495,740	534,361
7	Manitoba	45,654	50,471	58,467	66,682	69,218
8	Saskatchewan	36,663	44,334	52,110	57,923	62,880
9	Alberta	81,246	91,689	113,062	123,045	138,443
10	British Columbia	115,580	126,575	128,593	149,639	175,013
11	Yukon	2,168	2,662	2,804	3,182	3,389
12	Northwest Territories	3,534	3,689	4,270	4,485	4,721
13	Total	1,052,878	1,173,646	1,347,536 ^F	1,443,443	1,569,071

TABLEAU 7. Valeur des ventes des boissons alcooliques et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
dollars per capita						
127.4	140.6	157.1	173.3	182.1	Terre-Neuve	1
125.2	141.2	166.3	166.5	188.8	Île-du-Prince-Édouard	2
121.3	137.4	148.8	142.4	180.8	Nouvelle-Écosse	3
105.4	121.2	140.2	145.2	198.1	Nouveau-Brunswick	4
95.1	108.4	127.9	135.3	145.4	Québec	5
120.0	133.5	146.1	158.3	169.5	Ontario	6
120.2	135.8	152.6	166.6	175.5	Manitoba	7
113.0	133.8	141.6	161.6	173.2	Saskatchewan	8
131.9	150.8	175.4	188.4	208.1	Alberta	9
141.8	159.7	181.5	188.7	206.8	Colombie-Britannique	10
274.1	320.3	365.4	379.1	410.7	Yukon	11
219.8	232.4	257.7	260.5	279.3	Territoires du Nord-Ouest	12
116.3	131.3	148.2	158.3	170.9	Total	13

TABLEAU 7A. Valeur des ventes de spiritueux et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
dollars per capita						
46.5	53.3	57.7	67.8	71.5	Terre-Neuve	1
69.9	78.2	92.5	90.3	100.5	Île-du-Prince-Édouard	2
61.5	69.3	74.1	81.2	89.5	Nouvelle-Écosse	3
47.4	54.4	63.1	63.9	58.1	Nouveau-Brunswick	4
36.9	42.7	48.0	50.0	53.9	Québec	5
59.4	67.0	73.1	79.6	83.5	Ontario	6
64.8	75.4	83.1	87.8	91.8	Manitoba	7
64.9	77.2	77.2	89.8	94.7	Saskatchewan	8
70.9	84.3	96.7	104.6	113.8	Alberta	9
73.5	85.5	100.9	99.1	103.7	Colombie-Britannique	10
124.9	161.2	191.6	183.2	200.4	Yukon	11
110.0	121.0	134.9	134.5	145.3	Territoires du Nord-Ouest	12
55.7	64.1	71.5	76.1	80.6	Total	13

TABLEAU 7B. Valeur des ventes de vins et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
dollars per capita						
5.8	7.0	7.3	8.5	8.8	Terre-Neuve	1
8.7	9.5	10.9	11.1	13.8	Île-du-Prince-Édouard	2
10.5	11.7	12.9	14.4	16.3	Nouvelle-Écosse	3
8.6	9.8	11.3	12.0	11.6	Nouveau-Brunswick	4
14.6	17.5	20.6	23.3	27.2	Québec	5
13.1	14.8	17.0	19.4	22.7	Ontario	6
10.1	10.6	12.3	14.1	16.7	Manitoba	7
7.3	7.8	7.8	10.0	12.1	Saskatchewan	8
13.8	15.0	17.2	19.1	23.3	Alberta	9
19.6	22.2	28.5	29.7	38.0	Colombie-Britannique	10
43.5	34.1	45.2	47.9	53.9	Yukon	11
20.5	21.8	22.6	22.4	25.5	Territoires du Nord-Ouest	12
13.5	15.5	18.1	20.3	23.6	Total	13

TABLEAU 7C. Valeur des ventes de bière et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
dollars per capita						
75.1	80.3	92.1	97.0	101.9	Terre-Neuve	1
46.6	53.5	62.9	67.2	72.5	Île-du-Prince-Édouard	2
49.3	56.4	61.8	66.8	75.0	Nouvelle-Écosse	3
49.4	57.0	65.8	69.3	63.4	Nouveau-Brunswick	4
43.6	48.2	59.3	60.0	64.2	Québec	5
47.5	51.7	58.1	64.7	67.1	Ontario	6
45.3	49.8	57.2	64.7	66.4	Manitoba	7
40.8	48.8	56.6	61.9	66.4	Saskatchewan	8
47.2	51.5	61.5	64.8	71.0	Alberta	9
48.7	52.0	52.1	59.9	69.2	Colombie-Britannique	10
105.7	125.0	128.6	140.0	156.2	Yukon	11
89.3	89.6	100.2	103.6	108.5	Territoires du Nord-Ouest	12
47.1	51.7	58.6	62.0	66.8	Total	13

TABLE 8. Sales of Alcoholic Beverages by Volume and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of gallons — milliers de gallons				
1	Newfoundland	11,214	10,877	11,665	11,264	11,592
2	Prince Edward Island	1,850	1,883	2,023	2,017	2,202
3	Nova Scotia	14,226	14,700	14,376	15,045	15,943
4	New Brunswick	10,575	11,288	12,107	12,138	11,221
5	Quebec	137,913	142,077	148,200	149,463	148,889
6	Ontario	177,034	180,640	183,599	180,642	187,632
7	Manitoba	19,692	20,888	21,520	21,464	21,593
8	Saskatchewan	14,830	15,691	16,432	16,905	16,569
9	Alberta	32,460	34,924	37,271	39,616	41,667
10	British Columbia	53,623	55,649	56,466	54,511	61,081
11	Yukon	683	752	573	775	773
12	Northwest Territories	870	838	886	887	906
13	Total	474,970	490,207	505,118	504,727	520,068

TABLE 8A. Sales of Spirits by Volume and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of gallons — milliers de gallons				
1	Newfoundland	625	707	699	812	844
2	Prince Edward Island	208	227	238	240	253
3	Nova Scotia	1,284	1,391	1,366	1,495	1,551
4	New Brunswick	775	874	962	987	863
5	Quebec	6,225	6,967	7,323	7,330	7,497
6	Ontario	13,848	15,011	15,283	16,068	16,251
7	Manitoba	1,865	2,024	2,047	2,096	2,124
8	Saskatchewan	1,621	1,831	1,696	1,922	1,982
9	Alberta	3,114	3,677	3,989	4,447	4,727
10	British Columbia	4,934	5,595	5,888	5,575	5,893
11	Yukon	64	71	81	72	77
12	Northwest Territories	93	97	100	101	107
13	Total	34,656	38,472	39,672	41,145	42,169

TABLE 8B. Sales of Wines by Volume and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of gallons — milliers de gallons				
1	Newfoundland	202	238	225	272	280
2	Prince Edward Island	87	85	87	84	102
3	Nova Scotia	754	791	733	817	864
4	New Brunswick	536	549	565	587	496
5	Quebec	7,867	8,842	9,129	9,789	10,639
6	Ontario	9,038	9,514	10,173	11,384	12,896
7	Manitoba	1,134	1,072	1,120	1,207	1,329
8	Saskatchewan	714	697	656	774	899
9	Alberta	2,258	2,372	2,586	2,898	3,273
10	British Columbia	4,577	4,781	5,772	5,302	6,187
11	Yukon	40	44	44	52	56
12	Northwest Territories	66	61	48	48	57
13	Total	27,273	29,046	31,138	33,214	37,078

TABLE 8C. Sales of Beer by Volume and Per Capita
Fiscal Years Ended March 31, 1974 to 1978

No.		1974	1975	1976	1977	1978
		thousands of gallons — milliers de gallons				
1	Newfoundland	10,387	9,932	10,741	10,180	10,468
2	Prince Edward Island	1,555	1,571	1,698	1,693	1,847
3	Nova Scotia	12,188	12,518	12,277	12,733	13,528
4	New Brunswick	9,264	9,865	10,580	10,564	9,862
5	Quebec	123,821	126,268	131,748	132,344	130,753
6	Ontario	154,148	156,115	158,143	153,190	158,485
7	Manitoba	16,693	17,792	18,353	18,161	18,140
8	Saskatchewan	12,495	13,163	14,080	14,209	13,688
9	Alberta	27,088	28,875	30,696	32,271	33,667
10	British Columbia	44,112	45,273	44,806	43,634	49,001
11	Yukon	579	637	448	651	640
12	Northwest Territories	711	680	738	738	742
13	Total	413,041	422,689	434,308	430,368	440,821

TABLEAU 8. Volume des ventes de boissons alcooliques et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
gallons per capita						
20.7	19.8	20.9	20.6	20.4	Terre-Neuve	1
16.1	16.1	17.1	16.8	18.1	Île-du-Prince-Édouard	2
17.5	17.9	17.3	18.0	19.0	Nouvelle-Écosse	3
16.2	16.9	17.9	17.7	16.2	Nouveau-Brunswick	4
22.5	23.0	23.8	23.8	23.7	Québec	5
22.0	22.0	22.2	21.6	22.2	Ontario	6
19.6	20.6	21.1	20.8	20.9	Manitoba	7
16.5	17.3	17.8	18.1	17.5	Saskatchewan	8
18.8	19.6	20.3	20.9	21.4	Alberta	9
22.6	22.9	22.9	21.8	24.1	Colombie-Britannique	10
33.3	35.3	26.3	36.0	21.6	Yukon	11
22.0	19.9	20.8	20.5	20.8	Territoires du Nord-Ouest	12
21.2	21.6	22.0	21.7	22.2	Total	13

TABLEAU 8A. Volume des ventes de spiritueux et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
gallons per capita						
1.1	1.3	1.3	1.4	1.5	Terre-Neuve	1
1.8	2.0	2.0	2.0	2.1	Île-du-Prince-Édouard	2
1.6	1.7	1.6	1.8	1.8	Nouvelle-Écosse	3
1.2	1.3	1.4	1.4	1.2	Nouveau-Brunswick	4
1.0	1.1	1.2	1.2	1.2	Québec	5
1.7	1.8	1.9	1.9	1.9	Ontario	6
1.9	2.0	2.0	2.0	2.1	Manitoba	7
1.8	2.0	1.8	2.1	2.1	Saskatchewan	8
1.8	2.1	2.2	2.3	2.4	Alberta	9
2.1	2.3	2.4	2.2	2.3	Colombie-Britannique	10
3.1	3.3	3.7	3.3	3.6	Yukon	11
2.3	2.3	2.4	2.3	2.5	Territoires du Nord-Ouest	12
1.6	1.7	1.7	1.8	1.8	Total	13

TABLEAU 8B. Volume des ventes de vins et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
gallons per capita						
.4	.4	.4	.5	.5	Terre-Neuve	1
.8	.7	.7	.7	.8	Île-du-Prince-Édouard	2
.9	.9	.9	1.0	1.0	Nouvelle-Écosse	3
.8	.8	.9	.9	.7	Nouveau-Brunswick	4
1.3	1.4	1.5	1.6	1.7	Québec	5
1.1	1.2	1.2	1.4	1.5	Ontario	6
1.1	1.0	1.1	1.2	1.3	Manitoba	7
.8	.8	.7	.8	1.0	Saskatchewan	8
1.3	1.3	1.4	1.5	1.7	Alberta	9
1.9	2.0	2.3	2.1	2.5	Colombie-Britannique	10
2.0	2.1	2.0	2.4	2.6	Yukon	11
1.7	1.1	1.1	1.1	1.3	Territoires du Nord-Ouest	12
1.2	1.3	1.4	1.4	1.6	Total	13

TABLEAU 8C. Volume des ventes de bière et per capita
Années financières closes le 31 mars 1974 à 1978

1974	1975	1976	1977	1978		
gallons per capita						
19.2	18.1	19.2	18.0	18.4	Terre-Neuve	1
13.5	13.4	14.4	14.1	15.1	Île-du-Prince-Édouard	2
15.0	15.3	14.8	14.6	16.5	Nouvelle-Écosse	3
14.2	14.8	15.6	15.4	14.2	Nouveau-Brunswick	4
20.2	20.5	21.1	21.1	20.8	Québec	5
19.2	19.1	19.1	18.7	18.8	Ontario	6
16.6	17.6	18.0	17.6	17.6	Manitoba	7
13.9	14.5	15.3	15.2	14.5	Saskatchewan	8
15.7	16.2	16.7	17.0	17.5	Alberta	9
18.6	18.6	18.2	17.5	19.4	Colombie-Britannique	10
28.2	29.9	20.6	30.1	28.8	Yukon	11
18.0	16.5	17.3	17.0	17.1	Territoires du Nord-Ouest	12
18.5	18.4	18.9	18.5	18.8	Total	13

TABLE 9. Production of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1974 to 1978

TABLEAU 9. Production de boissons alcooliques(1)
Années financières closes le 31 mars 1974 à 1978

Type	1974	1975	1976	1977	1978
	thousands - milliers				
Spirits - Spiritueux proof - gallons - preuve	106,890	98,661	80,878	93,986	84,303
Wines(2) - Vins(2) " " "	19,243(3)	17,956(3)	18,675(3)	15,839(3)	15,670(3)
Beer - Bière " " "	442,226	458,829	453,554	454,427	459,079

(1) See explanatory comment on page 12. - Voir commentaires page 12.

(2) On a calendar year basis. - D'après l'année civile.

(3) Includes cider: 1974, 1,375; 1975, 2,624; 1976, 1527; 1977, 1,105. - Comprend le cidre: 1974, 1,375; 1975, 2,624; 1976, 1,527; 1977, 1,105.

TABLE 10. Warehousing Transactions in Spirits(1)
Fiscal Years Ended March 31, 1974 to 1978

TABLEAU 10. Operations d'entreposage des spiritueux(1)
Années financières closes le 31 mars 1974 à 1978

No.	Details - Détail	1974	1975	1976	1977	1978
		thousands of proof gallons - milliers de gallons-preuve				
1	In warehouse at beginning of year including transits - En entrepôt au début de l'année, y compris les marchandises en transit	373,788	400,754	420,697	418,706	428,904
2	Add - Ajouter: Warehoused during year from distillery - Marchandises entreposées durant l'année en provenance de la distillerie	130,570	121,467	101,403	111,587	104,964
3	Otherwise warehoused - Marchandises autrement entreposées .....	..	..	..	..	..
4	Total additions .....	..	..	..	..	..
	Deduct - Soustraire:					
5	Entered for consumption - Marchandises destinées à la consommation:					
6	Matured - A maturité	19,526	21,085	24,614	22,084	22,890
7	Unmatured - Non à maturité	323	320	313	318	324
8	Exported in bond - Marchandises destinées à l'exportation	42,625	36,292	41,930	41,229	53,087
9	Taken for redistillation - Redistillation .....	..	..	..	..	..
10	Otherwise accounted for - Marchandises comptabilisées ailleurs	12,790	13,427	11,783	11,595	12,085
11	Deductions - Total - Soustractions .....	..	..	..	..	..
12	In warehouse at end of year - En entrepôt à la fin de l'année	400,754	420,697	418,706	428,904	411,936

(1) See explanatory comment on page 9. - Voir commentaires page 9.

TABLE 11. Imports and Exports of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1974 to 1978

TABLEAU 11. Importations et exportations de boissons alcooliques(1)
Années financières closes le 31 mars 1974 à 1978

Details - Détail	1974	1975	1976	1977	1978
	thousands - milliers				
Spirits - Spiritueux:					
Imports - Importations dollars	60,087	72,632	76,611	73,379	90,111
Exports of domestic stock - Exportations de stock canadien	233,635	203,062	238,731	226,793	278,126
Wines - Vins:					
Imports - Importations "	63,369	62,938	86,544	83,196	124,770
Exports of domestic stock - Exportations de stock canadien	300	451	325	552	497
Beer - Bière:					
Imports - Importations "	2,981	4,511	6,435	7,027	8,725
Exports of domestic stock - Exportations de stock canadien	5,925	11,722	17,341	29,612	34,557
Imports - Total - Importations	126,437	140,081	169,590	163,602	223,606
Exports(2) - Total - Exportations(2)	239,860	215,235	256,397	256,957	313,180
Spirits - Spiritueux:					
Imports - Importations proof - gallons - preuve	9,603	10,436	8,961	9,456	9,170
Exports of domestic stock - Exportations de stock canadien	31,427	29,462	33,104	31,533	33,369
Wines - Vins:					
Imports - Importations gallons	12,443	12,265	15,280	17,454	19,334
Exports of domestic stock - Exportations de stock canadien	74	115	88	130	159
Beer - Bière:					
Imports - Importations "	1,455	1,899	2,542	2,937	3,692
Exports of domestic stock - Exportations de stock canadien	5,009	8,357	11,123	16,368	20,791
Imports - Total - Importations	23,501	24,600	26,783	29,846	32,196
Exports(2) - Total - Exportations(2)	36,510	37,934	44,316	48,031	54,319

(1) See explanatory comment on page 12. - Voir commentaires page 12.

(2) Does not include foreign produce re-exported. - Ne comprend pas les produits étrangers réexportés.

TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages(1)
Fiscal Years Ended March 31, 1974 to 1978

TABLEAU 12. Recettes du gouvernement canadien provenant directement du contrôle et de l'imposition des boissons alcooliques(1)
Années financières closes le 31 mars 1974 à 1978

Nature of levy - Nature de l'imposition	1974	1975	1976	1977	1978
: thousands of dollars - milliers de dollars					
On spirits - Sur les spiritueux:					
Excise duty - Droits d'accise	283,720	316,388	353,029	364,595	371,343
Licences	12	15	13	13	14
Import duty(2) - Droits à l'importation(2)	73,633	90,718	80,896	85,345 ^e	101,660 ^e
On spirits - Total - Sur les spiritueux	357,365	407,121	433,938	449,953 ^e	473,017
On wines - Sur les vins:					
Excise taxes - Taxes d'accise	10,087	12,699	12,016	9,573	10,794
Import duty - Droits à l'importation	9,253	9,419	10,905	12,453 ^e	21,185 ^e
On wines - Total - Sur les vins	19,340	22,118	22,921	22,026 ^e	31,979
On beer - Sur la bière:					
Excise duty - Droits d'accise	176,590	183,321	182,508	183,771	183,996
Licences	3	2	2	2	2
Import duty - Droits à l'importation	879	1,147	1,327	1,533 ^e	1,053 ^e
On beer - Total - Sur la bière	177,472	184,470	183,837	185,306	185,051
Grand(3) - Total - Général(3)	554,177	613,709	640,696	657,285	690,057

(1) For an explanation of federal taxes for which the producers and distributors of alcoholic beverage are liable, see text, page 6. - Pour des précisions sur les taxes fédérales touchant les producteurs et distributeurs de boissons alcooliques, voir page 6.

(2) Spirits imported and used for blending purposes are subject to an import duty of 50c per gallon only. Such spirits are subject to excise duty when sold. - Les spiritueux importés et destinés à être mélangés font l'objet de droits à l'importation de 50c. le gallon seulement. Ces spiritueux sont frappés de droits d'accise lors de la vente.

(3) Refunds and drawbacks of duties and taxes have not been deducted. - Les remboursements et drawbacks de droits et taxes n'ont pas été déduits.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages
Fiscal Years Ended March 31, 1974 to 1978

TABLEAU 13. Recettes de toutes les administrations publiques provenant directement du contrôle, de l'imposition et de la vente des boissons alcooliques
Années financières closes le 31 mars 1974 à 1978

Government - Administration publique	1974	1975	1976	1977	1978
: thousands of dollars - milliers de dollars					
Government of Canada - Gouvernement du Canada	554,177	613,709	640,696	657,285	690,057
Provincial and territorial governments - Administrations provinciales et territoriales:					
Newfoundland - Terre-Neuve	24,461	28,428	30,132	34,580	35,858
Prince Edward Island - Île-du-Prince-Édouard	5,874	6,698	7,793	7,396	7,982
Nova Scotia - Nouvelle-Écosse	37,529	42,618	46,906	49,858	56,691
New Brunswick - Nouveau-Brunswick	26,373	29,604	33,538	34,903	33,860
Québec	164,920	184,798	204,851	227,996	240,196
Ontario	282,394	309,234	335,121	393,512	426,798
Manitoba	41,236	46,379	52,291	62,352	66,412
Saskatchewan	41,610 ^e	50,376	49,427	54,287	60,227
Alberta	84,204	94,750	107,338	119,770	137,431
British Columbia - Colombie-Britannique	108,870	120,643	150,274	163,200	178,754
Sub-total - Total partiel	817,471	913,528	1,017,671	1,147,854	1,237,946
Yukon	2,542	2,743	3,130	3,008	3,328
Northwest Territories - Territoires du Nord-Ouest	3,752	4,664	4,477	4,429	4,419
Provincial and territorial governments - Total - Administrations provinciales et territoriales	823,765 ^e	920,935	1,025,278	1,155,291	1,251,936
All governments - Total - Toutes administrations publiques	1,377,942 ^e	1,534,644	1,665,974	1,612,576	1,942,013

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F. — French

Bil. — Bilingual

In addition to the selected publications listed above Statistics Canada publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from Statistics Canada, Ottawa (Canada), K1A 0T6.

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